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2002



# ANNUAL REPORTS

*of the*

Commissioners

*and other*

County Officials



Fiscal Year 2002

July 1, 2001 to June 30, 2002

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We would like to dedicate our Fiscal Year 2002 Annual report to Commissioner Joan "Jean" MacConnell.

Commissioner MacConnell assumed the responsibilities of her late husband's (Frank MacConnell) term as County Commissioner when he unexpectedly passed away in 1996. Since that time Jean has completed a two year term and a four year term as County Commissioner, holding offices of Chair, Vice Chair and Clerk.

As a Commissioner, Jean has volunteered for various Sullivan County Nursing Home functions and has been a regular during County Government Week, traveling to the various county schools promoting and explaining the function of county government. She is a strong advocate of programs that improve the quality of eldercare using volunteerism and grants to offset the fiduciary impact. She is currently working on acquiring a grant for elder care dental services and she recently coordinated with the Newport Sugar River Technical Center for the planting of flowers at the Sullivan County Nursing Home.

Jean's community involvement does not stop at the Commissioners' Office. She was instrumental in setting up the Horticultural program at the Newport Sugar River Technical Center. She continually volunteers for various activities at the Newport High School; and, she has also volunteered as an adult reader at the elementary school. Jean has been a member of the local Booster Club, Newport Schools Alumni Association, the Historical Committee and the Governor's Committee on Volunteerism.

Over the years Jean has stepped forward and exhibited the strength and determination of a true community leader. Jean is a warm considerate human being who has devoted her life to the betterment of the Sullivan County area. She has repeatedly exhibited a dedication to public service.

Jean has decided not to run for reelection this fall, but we are certain her legacy as a community leader will carry-on into the future. We are proud to dedicate this years report to Jean and wish her and her family the best!

## SULLIVAN COUNTY DEPARTMENT DIRECTORY & OTHER OFFICIALS

BOARD OF COMMISSIONERS OFFICE ..... Tel. 603-863-2560  
..... Fax. 603-863-9314  
..... E-mail: sucomm@nhvt.net  
..... Address: 14 Main Street, Newport NH 03773

*Rudolf Adler - Chair\**

*Donald S. Clarke - Vice-Chair\**

*Joan R. MacConnell - Clerk\**

*Ed Gil de Rubio - County Manager (hired 7-1-02)*

*Peter Lovely - Treasurer\**

*Catherine Thurston - County Coordinator*

NURSING HOME ..... Tel. 603-542-9511  
..... Fax. 603-542-9214  
..... E-mail: scn@cyberportal.net  
..... Address: RR1 Box 392, Claremont NH 03743

*Robert Hemenway - Administrator*

*Bonnie Rivard - Director of Nursing*

*Peter Farrand - Director of Human Resources*

LONG TERM CARE ..... Tel. 603-863-3345  
..... Fax. 603-863-2460  
..... Address: 14 Main Street, Newport NH 03773  
*Patti Koscielniak - Long Term Care Coordinator*

REGISTRY OF DEEDS ..... Tel. 603-863-2110  
..... Fax. 603-863-0013  
..... E-mail: sudeeds@nhvt.net  
..... Address: PO Box 448, Newport NH 03773

*Sharron King - Registrar\**

*Chaunee Baker - Deputy Registrar*

CONSERVATION DEPARTMENT ..... Tel. 603-863-4297  
..... Fax. 603-863-4730  
..... E-mail: janice-heighes@nh.nacdnet.org  
..... Address: 24 Main Street, Newport NH 03773

*Janice Heighes - District Manager*

*Board of Supervisors: David Grobe (Chair - Plainfield), Leon Stevens (Vice Chair - Claremont), John Luther (Treasurer - Acworth), Cornelia Sargent (Claremont), and a fifth member (currently vacant)*

*Associate Supervisor: Richard Elsesser (Acworth), Leo Roy (Claremont), Daniel McPherson (Charlestown), and Amy Robb (Delegation Representative - Claremont)*

COOPERATIVE EXTENSION ..... Tel. 603-863-9200  
..... Fax. 603-863-4730  
..... E-mail: nancy.berry@unh.edu  
..... Web site: ceinfo.unh.edu

..... Address: 24 Main Street, Newport NH 03773

*Educators: Nancy Berry, Robin Luther, Sandy Trybulski, Gail Kennedy, Stephen Wood, and Seth Wilner*

COUNTY ATTORNEY ..... Tel.603-863-0014/7950/9365  
..... Fax. 603-863-0015  
..... E-mail: ca3srnet.com  
..... Address: 14 Main Street, Newport NH 03773  
*Marc Hathaway - Attorney\**  
*Alex Scott - Assistant Attorney*

SHERIFF'S DEPARTMENT ..... Tel. 603-863-4200  
..... Fax. 603-863-0012  
..... E-mail: sheriff@nhvt.net  
..... Web Site: sullivancounty-nh.com  
..... Address: PO Box 27, Newport NH 03773  
*Michael L. Prozzo, Jr. - High Sheriff\**  
*William J. Ball - Chief Deputy Sheriff*  
*Barbara E. Sprague - Secretary/Special Deputy*

HUMAN SERVICES DEPARTMENT ..... Tel. 603-542-9511 Ext. 210  
..... Fax. 603-542-9214  
..... E-mail: sullhs@nhvt.net  
*Sherrie Curtis - Human Services Coordinator*

DEPARTMENT OF CORRECTIONS ..... Tel. 603-542-8717  
..... Fax. 603-542-4311  
..... E-mail: cell@turbont.net  
..... Address: RR1 Box 392, Claremont NH 03743  
*Sandra LaPointe - Superintendent*  
*Sherry Lee - Assistant Superintendent*

VICTIM WITNESS PROGRAM ..... Tel. 603-863-3150  
..... Fax. 603-863-0015  
..... Address: 14 Main Street, Newport NH 03773  
*Cindy Vezina - Victim Witness Coordinator*

COURTS:

|                                         |                         |
|-----------------------------------------|-------------------------|
| Superior Court                          | ..... Tel. 603-863-3450 |
| <i>Robert Morrill - Judge</i>           |                         |
| <i>Peter Wolfe - Clerk</i>              |                         |
| District Court                          | ..... Tel. 603-863-1832 |
| <i>Ed Tenney - Judge</i>                |                         |
| Probate                                 | ..... Tel. 603-863-3150 |
| <i>Michael Feeney - Judge</i>           |                         |
| <i>Diane Davis - Probate Registrar*</i> |                         |

\* Indicates elected County officials

# SULLIVAN COUNTY DELEGATION

| REPRESENTATIVE<br>NAME                                      | TOWN(S) REPRESENTED &<br>REPRESENTATIVE ADDRESS                                   | TELEPHONE/E-MAIL              |
|-------------------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------|
| <b>Phinizy, James</b><br><i>Chair</i>                       | ACWORTH, CHARLESTOWN, GOSHEN, LANGDON,<br>LEMPSTER, WASHINGTON                    | 603-835-6074                  |
|                                                             | Box 175, Black North Rd., Acworth NH 03601                                        | phinizy@sover.net             |
| <b>Allison, David</b><br><i>Vice Chair</i>                  | CLAREMONT                                                                         | 603-543-3481                  |
|                                                             | RR2 Box 889, Cornish NH 03745-9743                                                | davidallison@adelphia.net     |
| <b>Harris, Sandy</b><br><i>Clerk</i>                        | CLAREMONT                                                                         | 603-542-6973                  |
|                                                             | 43 Ridge Ave., Claremont NH 03743                                                 | sandra.harris@leg.state.nh.us |
| <b>Burling, Peter H.</b>                                    | CORNISH, PLAINFIELD                                                               | 603-675-6225                  |
|                                                             | Attn: Kay Cushman<br>Democratic Leader, Room 307<br>State House, Concord NH 03301 | phburling@aol.com             |
| <b>Cloutier, John</b><br><i>Finance Committee<br/>Chair</i> | CLAREMONT                                                                         | 603-542-6190                  |
|                                                             | 13 W. Lafayette Street, Claremont NH 03743                                        |                               |
| <b>Ferland, Brenda</b><br><i>Finance Committee</i>          | CHARLESTOWN, LANGDON                                                              | 603-826-5034                  |
|                                                             | 267 River Rd., Charlestown NH 03603                                               |                               |
| <b>Flint, Gordon</b>                                        | CROYDON, NEWPORT, UNITY                                                           | 603-863-2773                  |
|                                                             | 21 Lincoln Terrace, Newport NH 03773-1410                                         |                               |
| <b>Franklin, Peter</b><br><i>Finance Committee</i>          | CROYDON, NEWPORT, UNITY                                                           | 603-863-1923                  |
|                                                             | 147 Unity Rd., PO Box 411 Newport NH 03773                                        |                               |
| <b>Harris, Joe</b>                                          | CLAREMONT                                                                         | 603-542-6973                  |
|                                                             | 43 Ridge Ave., Claremont NH 03743                                                 | joe.harris@leg.state.nh.us    |
| <b>Jones, Constance</b>                                     | CORNISH, GRANTHAM, PLAINFIELD, SPRINGFIELD,<br>SUNAPEE                            | 603-863-8395                  |
|                                                             | 3 Clubhouse Lane, PO Box 975 Grantham NH<br>03753                                 |                               |
| <b>Leone, Richard</b>                                       | GRANTHAM, SPRINGFIELD, SUNAPEE                                                    | 603-763-9933                  |
|                                                             | 310 North Rd., Sunapee NH 03782                                                   | rcle@sugar-river.net          |
| <b>O'Dell, Bob</b><br><i>Finance Committee</i>              | ACWORTH, GOSHEN, LEMPSTER, WASHINGTON                                             | 603-863-9260                  |
|                                                             | PO Box 23, Lempster NH 03605                                                      | rpojr@aol.com                 |
| <b>Robb, Amy</b>                                            | CLAREMONT                                                                         | 603-542-0202                  |
|                                                             | 8 Durham Ave., Claremont NH 03743                                                 | arobb@adelphia.net            |
| <b>Rodeschin, Beverly</b>                                   | CROYDON, NEWPORT, UNITY                                                           | 603-863-1941                  |
|                                                             | 336 Sunapee Street, Newport NH 03773                                              |                               |

## SULLIVAN COUNTY FACTS PAGE

### BRIEF HISTORY

Sullivan County is located in the West Central area of New Hampshire. The county was named after Brigadier General John Sullivan, a Revolutionary war hero in late 1700's. Previously Sullivan County was part of Cheshire County. On July 5, 1827 Sullivan County came into being and established its own recording site in Newport, which is currently the county seat. The county consists of 528 square miles and includes fourteen towns and one city\*:

*Acworth, Charlestown, Claremont\*, Cornish, Croydon, Goshen, Grantham, Langdon, Lempster, Newport, Plainfield, Springfield, Sunapee, Unity, and Washington.*

The population in Sullivan County is currently 40,255 (*Estimate extracted from U.S. Census Bureau 1999 Web site*).

### COUNTY GOVERNMENT

- ▶ Sullivan County employs 296 employees.
- ▶ The majority of the employees are employed at the Sullivan County Nursing Home in Unity, followed by Department of Corrections, Sheriff's Department, Registry of Deeds, Attorney's Office, County Commissioners' Office, Cooperative Extension, and Conservation Department. Per NH State mandates the County subsidizes employees in the following programs: Long Term Care, Victim Witness Protection, Conservation, and Human Services.
- ▶ The County owns 1,500 acres of land, which includes the Newport Complex (Remington B. Woodhill Complex and the Records Building) and the Unity Complex which includes the Nursing Home, Department of Corrections, Maple Hills, and several out buildings.

### COUNTY GOVERNMENT IS MADE UP OF TWO BRANCHES

The Executive Branch consists of three Commissioners with two commissioners elected every two years and the third commissioner every four years. The Board of Commissioners duties are mandated by NH Statute RSA 28. The Commissioners are part-time elected officials responsible for overall supervision of County Departments, buildings and land, and exercise budgetary oversight over all County expenditures. The Commissioners meet the first and third Tuesday, of each month, with department heads to discuss old and new business. The Commissioners submit, on a fiscal year (July 1st to June 30th), a budget to the County Delegation for approval. Minutes from the Commissioners public meetings may be attained through the Commissioners Office.

The Legislative Branch, the County Delegation, consists of fourteen elected Representatives. The role of the County Delegation is to approve the necessary funds to operate the County. The Finance Committee of the County Delegation reviews the Commissioners' budget, then submits the budget (with any modifications) to the full County Delegation who then vote on the funds. County Delegation minutes may also be attained from the Commissioners Office.

### COUNTY GOVERNMENT DEPARTMENTS & THEIR ROLE

**Commissioners Office** - The Commissioners Office is located on Main Street in Newport, the County seat. This office currently employs four employees: a County Coordinator, a Payroll Clerk, an Accounts Payable Clerk, and a Clerk/Receptionist.

The County Coordinator performs a variety of duties which include managerial, administrative and financial support supervising the Commissioners Office, Payroll Department, Human Services Office and Maintenance Department. The employees perform a number of duties which include: coordinating meetings among officials and public; preparing budgetary reports for Department Heads and Auditors, handling employee benefits, accounts payable & receivable, and maintaining records for all County Offices.

**County Manager** - The County Business Manager is a position recently restored in the County. The Business Manager currently has two offices: one in Newport adjacent to the Commissioners' Office, and the second in Unity beside the Administrator to the Nursing Home. The Business Manager serves as the Commissioners' agent, for the financial and administrative management of Sullivan County. The Business Manager oversees and coordinates the business, fiscal, purchasing and human resources activities of the following departments and functions: 1) Nursing Home, 2) Department of Corrections, 3) Commissioners' Office, 4) Maintenance of all County Property, 5) Human Relations, 6) Communications and Information Technology, 7) Cooperative Extension, 8) Conservation District, and 9) Long Term Care Coordinator:

**County Treasurer** - The Treasurer is a two year elected term, with the position receiving its authorization from the NH Constitution. The position is part time with duties, mandated by RSA's, that include the accountability of all moneys belonging to the county, with a follow up report at the end of each fiscal year.

**Registry of Deeds** - The position of Registrar is a two year elected position, receiving its authorization from NH Constitution, Part #2 Article 71 & 72. Sullivan County Registry of Deeds is located on main street in Newport. The duties of the Registrar, dictated by RSA's, include the recording, reproduction and indexing of legal documents pertaining to real estate, and the reporting to the cities and towns (for tax purposes) of all transfers of property and the maintenance of records dating back to 1827. The Registry records an average of 50-75 documents a day, with 30-50 people utilizing the facility per day. Along with the elected Registrar, the Registry of Deeds currently employs a Deputy Registrar and four full time clerks.

**Sheriffs Department** - The Sheriff's Office receives its legally mandated authorization from NH Constitution, Part #2 Article 71, and additionally from RSA section 104:6. The Sheriff's Office is located on Sunapee Street in Newport. Along with the High Sheriff (the chief law enforcement officer to each Sheriff Dept., a two year elected term) there is a Chief Deputy, three full time and 7 part time Deputies, and a full time Secretary/Special Deputy. In New Hampshire, the Sheriff's authority reaches throughout and within the boundaries of the State, sharing jurisdiction with local law enforcement agencies. Some of their duties include: rural patrols, criminal investigations, support of local law enforcement initiatives, vehicle escorts, transport of inmates/juveniles/involuntary emergency admissions, prisoner control, civil services, and Superior Court capias & extraditions. Check out the Sheriff's Department Web site @: [sullivancounty-nh.com](http://sullivancounty-nh.com) for further details and to view the County's "Most Wanted".

**Attorney's Office** - The County Attorney's Office is located on Main Street in Newport. The County Attorney is a constitutionally elected official and is the chief law enforcement officer in the County. The County Attorney is charged with prosecution

of felonies and misdemeanor appeals from the district courts and works in conjunction with the State Attorney General's Office, Sheriff's Department, NH State Police and local police departments. In addition, the County Attorney represents the County in all civil matters involving the departments or agents of the county, and works with the medical referee in cases of untimely deaths. Along with the County Attorney, the County Attorney's Office currently employs an Assistant Attorney and a full and part time Secretary. The office also works closely with the ***Victim Witness Program***. The Victim Witness Program was created to ensure that the rights of the victim are protected, reducing the impact the crime and resulting involvement in the criminal justice system has on the lives of victims and witnesses. This program, which staffs one Victim Witness Program Coordinator, is funded by State, Local, and County resources.

***Nursing Home*** - The Sullivan County Nursing Home is located on the County Farm Road in Unity. The Nursing Home employs approximately 219 and provides 24/7 care. The Nursing Home Rehabilitation Department has available to them a registered Physical Therapist as well as Occupational Therapist when needed, and the home assists in applying for Nursing Home assistance. Along with the MacConnell Unit which was built specifically to meet the needs of the resident with Alzheimer's Disease, the home also helps with Respite Care - a service allowing someone to take time off from caring for a family member at home.

CURRENT DAILY RATES: Medicaid \$125.31 (decreased to \$124.42 effective 6-30-02), Semi-Private \$160, and Private \$175. These rates include: room accommodations, meals (including special diets ordered by physicians), 24 hour nursing care, assistance with activities, personal care items, laundry service, routine dental treatments, prescribed medical dressing items, social services, most recreational activities, and oxygen concentrators or tanks. Additional items such as physician services, podiatrist services, pharmacy services, medical supplies are billed to insurance carriers first then to the responsible party. An updated list of items available can be obtained by contacting the Nursing Home at 603-542-9511.

***Conservation District*** - The Conservation District Office is located on Main Street in Newport. It was created by State Statutes in 1945, and is managed by an elected board of supervisors who must be residents of the county. Funding for the Conservation District come from Sullivan County, grants from public/private sources, and individual contributions. The District publishes a newsletter four times a year, and holds an annual Tree/Shrub and Trout sale to assist with expenses. The Conservation District provides technical assistance in partnership with USDA Natural Resources Conservation Service, educational programs, interagency coordination, and soil interpretations. They serve as a link between federal and state agencies and local towns providing assistance in the wise use of soil and water resources.

***Cooperative Extension*** - The Cooperative Extension is located in the same building as the Conservation District Office. The Cooperative Extension is available to offer advise and support through programs designed for individuals, families, and communities. Topics include financial management, child care and development, housing fisheries and wildlife management, 4-H youth programs, nutrition and food safety, farm and forestry practices, environmental quality, marine education, just to list a few. The County subsidizes a portion of the Cooperative Extension through the use of one of it's buildings, payroll for two full time employees and one part time, and through grants.

**Department of Corrections** - The Department of Corrections is located at the Unity complex, near the County Nursing Home. The Department of Corrections employs approximately 28 employees including: a Superintendent, an Assistant Superintendent, a full time Secretary, a Registered Nurse, and full and part time Correctional Officers. While providing protection to the county citizens from convicted and pretrial felons, the Department of Corrections provides Juvenile tours as a deterrent effort and supports all programs that focus on the critical need for early intervention.

**Long Term Health Care** - This program began as a pilot project in 1999 by the counties. The Long Term Health Care Coordinator is located at the Commissioners Office in Newport and provides assessment and counseling/education to individuals seeking Medicaid reimbursement for long term care services and education to all others considering nursing home admission or options for long term care. The Coordinator's salary is currently on contract through the state, with subsidies from Federal and County.

#### **Report of the Sullivan County Board of Commissioners**

The year 2001 was a memorable one for all citizens of this great country. The date of September 11 will forever be etched in all our individual and collective memories.

On our home front, the Sullivan County Commissioners needed to squarely face heightened security along with the specter of rising costs and falling intergovernmental revenues. The 2001-2002 operating budget was prepared with realistic revenue and expense expectations and was passed. Not only was this budget kept on track by constant oversight and controls but by the end of the fiscal year a healthy surplus was realized.

The Board of Commissioners, in agreement with citizen study committee findings, began a search for a full time professional manager for your twenty million-dollar annual business. We are pleased to report that after development of a position description and revised departmental organization format a new county manager was hired effective with the start of the 2002-2003 fiscal year.

In a parallel effort the Board of Commissioners has authorized a professional study of the business functions of the Sullivan County Nursing Facility. Findings from this study, which will improve our present practices, will be implemented in 2002-2003.

We also authorized a review of operations and physical plant of the Sullivan County Department of Corrections by the National Institute of Corrections. A report has been received and suggested changes are being evaluated. Commissioners have visited other county corrections facilities and have approved changes in Sullivan County work release and female inmate housing.

Your Board of Commissioners has continued to take an active part as members of the Executive Committee of the New Hampshire Association of Counties (NHAC) as well as members of the Commissioners Council of the NHAC. Sullivan County also has a seat and active voice on the State-County Finance Committee, which has been in negotiations with the New Hampshire Department of Health and Human Services. Commissioners also have had an active voice in the guidance of the economic development of the region as members of the Sullivan County Economic Development Council.

County government, a vibrant part of the local community, has faced many challenges in the past years and will continue to do so in the future. Change is always threatening and fearful but - change we must for the good of our community. The next few years will present a continuing challenge to your elected officials and I ask your input and support. Working together we can make a difference, "Let's roll".

Rudolf A. (Rudy) Adler, Chair  
Donald S. Clarke, Vice-Chair  
Joan (Jean) MacConnell, Clerk

It is with great pleasure that I submit to the citizens and elected \ appointed officials of Sullivan County its first County Manager's Report. Since my appointment I have tried to focus on the general operations of county government. Additionally, I have met with the state delegation members, department heads, members of the staff, county \ town officials and various civic leaders throughout the county. From this gathering of opinions and information I have acknowledged several key areas that I plan to direct my energies throughout the upcoming year.

**Policies and Procedures:** Formal direction and the procurement thereof are instrumental in any organization. Working closely with the County Commissioners, elected officials and appointed staff I intend to scrutinize and examine all of the county's policies and procedures. It is vital that we as public officials establish and maintain a viable foundation for our governmental organization.

**Fiduciary Responsibilities:** It is the responsibility of your elected officials and appointed staff to analyze the manner in which County Government plans and implements spending practices. I will be reviewing bid policies and product procurement. Additionally, I will be looking into our entire budgetary process especially in the area of accountability. A five-year capital budget will also be developed for next year's budget presentation. This budget is essential to help the Commissioners and the Manager to properly plan and maintain major capital expenditures.

**Staff Training:** County Government is dynamic. In order to address the many changes and responsibilities, our appointed staff should receive and continue to participate in approved training programs. I will be working closely with our insurance provider, educational organizations and regulatory agencies in providing County employees with the most current opportunities in functional and managerial training.

**Organizational Management:** The method and technique in county operations is essential. I will be constantly reviewing the specifics to our approach. Accountability and a clear system of "checks and balances" will continue to be a common thread throughout the organization. The concepts of sound communication, cooperation and team management will be the dominant areas of concentration.

**Facilities Management:** I initially established a Facilities Management Department as one of my first directives when I arrived at Sullivan County. Taking the existing Environmental Services Department that operated under the supervision of the Nursing Home Administrator, I enlarged its scope to include and concentrate on all of the County's facilities.

**Regional Leadership:** It is the desire of the County Commissioners and the County Manager to have Sullivan County come forward as a regional leader in appropriate areas. Economic Development and providing administrative services for Community Development Block Grants are just two examples that fall into the concept of regional leadership. Currently, the Commissioners and County Manager are working with various Sullivan County groups for a state grant regarding alcohol and drug abuse.

In closing, I would like to thank the County Commissioners, County Delegates, elected \ appointed officials, the entire staff and the citizens of Sullivan County for their confidence and their kind words of encouragement. I look forward to the challenges ahead and helping the citizens of Sullivan County through their elected leadership continue to obtain and embellish the services of county government.

Respectfully Submitted,

Ed Gil de Rubio  
County Manager

# SULLIVAN COUNTY ATTORNEY'S OFFICE

## ANNUAL REPORT

### FISCAL YEAR 2002

The past year has been a busy one for the Sullivan County Attorney's Office. In the Sullivan County Superior Court this office is handling 316 new cases as well as dealing with 367 re-entries. In addition to the work in the Superior Court, we continue to work closely with area law enforcement by providing legal advice in criminal investigations and prosecution services in the District Court as circumstances require.

Our prosecutorial duties are made easier by the competent and compassionate work of our Victim/Witness Coordinator, Cindy Vezina. What is more important, however, is that Ms. Vezina's efforts insure that the concerns and questions of those involved in the criminal system as victims and/or witnesses are addressed promptly and professionally. Ms. Vezina also plays a major role in our continued commitment to the victims of violence. Each year she works with area law enforcement and Women's Supportive Services to organize the domestic violence training program we provide Sullivan County law enforcement.

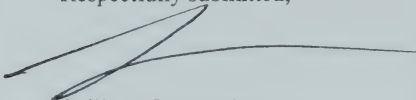
While the prosecutorial duties of the Sullivan County Attorney's Office take up the majority of our time and resources, we continue to provide County Government with quality legal representation.

The delivery of quality, cost-effective legal representation to the citizens of Sullivan County is a continuing challenge. A major initiative is our plan to begin using imaging technology to enhance our ability to efficiently manage information—the statements, reports, pleadings, legal research, memorandums and other documents which are the heart of every lawyer's workday. By taking advantage of this new cost-effective technology, we will be able to keep pace with an expanding workload without hiring additional staff.

The major threat to the safety of our community remains substance abuse. Heroin, Oxycontin, Cocaine, along with other drugs and alcohol play a prominent role in the majority of our criminal cases. The continued efforts of law enforcement, coupled with effective prosecution and sentences that recognize the need for both punishment and treatment, remain the most effective response to this problem.

In closing, I would like to thank the citizens of Sullivan County, the County Commissioners and the members of the Sullivan County Delegation for their continued support. I and my entire staff are proud to work for and with you for a better Sullivan County.

Respectfully submitted,



Sullivan County Attorney

# SULLIVAN COUNTY REGISTRY OF DEEDS

## ANNUAL REPORT

Fiscal Year 2002

# NOT SUBMITTED FOR PUBLICATION

SULLIVAN COUNTY SHERIFF'S DEPARTMENT

ANNUAL REPORT

Fiscal Year 2002

To the Honorable Commissioners of Sullivan County:

This has been both a busy and productive year for the Sheriff's Department. With the increase in the number of investigations, transports, and civil service we have been very active.

Sullivan County is about to "turn the switch on" our new digital radio system, and greatly enhance the technology we now have. This has been almost two years in the making, and will increase the safety to our deputies.

Law enforcement agencies consistently cite technology as one of their most critical needs. Thanks to U. S. Senator Judd Gregg, we have been fortunate to receive our COPS "More" Technology Grant. The grant will enable us to place laptop computers in our cruisers, and get critical information to our deputies sooner.

The Sheriff's Department has been pro-active in receiving more than \$599,000 in Federal and State Government grants since 1995.

### CIVIL PROCESS

One of the main functions of the Sheriff's Department is the service of civil process. The revenue generated last year was **\$56,584.29** in the service of **2,637** writs. I would like to mention that with the support of the NH Legislature, the Sheriff's received an increase in fees in September 2001. This is the first increase since 1985.

### PRISONER TRANSPORTATION & CONTROL

The department handled **1,226** transports, involving **1,826** individuals, both adults and juveniles, throughout the State, traveling a total of **150,591** miles. We are also responsible for prisoner control while in the courts (superior, district & probate).

With the help of the U. S. Marshall's and TransCor, we returned several individuals to Sullivan County from Vermont, New York, New Jersey, Texas, Florida, Massachusetts, North Carolina and Maine, to name a few.

## **COURT SECURITY**

The Sheriff's deputies provide the security for the Superior Court, which includes screening people as the metal detector.

## **CRIMINAL INVESTIGATIONS**

The Sheriff's Department handles investigations of criminal activity that occur on County property, such as the nursing home and county jail. We also work closely with the NH Attorney General's Drug Task Force investigating cases throughout Sullivan County, which is a major problem.

The deputies also serve Domestic Violence Petitions throughout the County, and are responsible for sending any out of the area orders to the appropriate agency, and the follow up of the same. We also provide the "stand-by" security to the parties involved while they secure their personal property.

## **COMMUNITY SERVICE**

The department participates in a variety of community activities, such as Walk-a-Thons, Health Fairs, Bicycle Safety Programs, Halloween Safety Programs, and Drug Awareness Programs in area schools.

## **REVENUE**

The Sheriff's Department has expanded its source of revenue to the County by providing escorts to mobile home companies, and steel companies as well as traffic control for constructions and cable companies.

The total revenue generated by the Sheriff's Department to the County amounted to more than **\$147,000.**

As the Sheriff of Sullivan County I would like to thank my staff for their hard work and dedication. I also want to extend my appreciation to the citizens of Sullivan County for their continued support of my department, and to the Sullivan County Commissioners, the County Delegation, and the law enforcement agencies in Sullivan County for their continued support and cooperation.

Respectfully submitted,

*Michael L. Prozzo, Jr.*

Michael L. Prozzo, Jr.  
High Sheriff

MLPjr./bes

## **SULLIVAN COUNTY NURSING HOME**

### **ANNUAL REPORT**

### **Fiscal Year 2002**

Over the past year, there were several events which took place that need to be recorded. First, in the area of personnel, there were several changes. On November 30, 2001, Dot Ruderman resigned

her position as Director of Nursing. She had held this position for two years and was instrumental in putting systems in place which helped to improve the quality of care to our residents and ensure compliance with federal regulations. This resulted in the Nursing Home receiving a perfect survey from the State in the area of resident care. On January 8, 2002, Bonnie Rivard was appointed to fill the position of Director of Nursing. Bonnie has worked for the Nursing Home for more than 12 years, holding the positions of 11-7 Supervisor and Unit Manager.

Kelly Compton, resigned her position of Director of Social Services on June 23, 2002. Kelly had worked with us for more than one year and helped us to increase our admissions. On July 1, 2002, Sarah Stallings was appointed to fill the position vacated by Kelly.

In October 2001, the Nursing Home received approval from the State to conduct Licensed Nursing Aide classes. We held three classes over a period of five months and graduated 15 individuals.

As a result, we were able to eliminate our use of Contract Aides and end the Bonus program established by the Commissioners in FY '01 to combat our lack of staffing. We are continuing to conduct classes which are helping to increase the number of L.N.A.'s, not only at Sullivan County Nursing Home, but in the community also.

The second event, which needs to be recorded, is the work conducted by a Nursing Home Advisory Committee appointed by the Delegation. The members of this committee were Commissioner Rudy Adler, Brandt Denniston, representing Springfield, Representative Peter Franklin, Harvey Hill representing Charlestown, Representative Constance Jones, Albert Leahy, representing Claremont, Deborah Lewis, representing Claremont, Chris Martin, private Nursing Home Administrator, Representative Robert Odell, Henry Rodeschin, representing Newport and Dr. Robert Shoemaker.

The purpose of the Committee was to review the operations of the Nursing Home and recommend changes that would reduce the annual deficits the Nursing Home had sustained over the last several years. The Committee met for more than four months, meeting with each department head at the Nursing Home and culminated with a day-long meeting with the Committee members, representatives of the Municipalities in Sullivan County, representatives from the Department of Health and Human Services, County Commissioners and members of the County Delegation. At the conclusion of this meeting, it was the consensus of the group that there should be a "continuation of a county-based area Nursing Home to serve primarily the residents of Sullivan County who need long term care."

The Committee concluded its work with a recommendation to the Commissioners and the Delegation that an outside consultant be retained to review the operations of the Nursing Home, bench mark those operations with industry standard and make recommendation for short term and long term steps to be taken to meet the Committee's objectives of reducing the reliance of Property Taxes to subsidize its operations.

This past year saw our Medicaid Rate go on a Roller Coaster ride. When we started the year, our rate per day was \$125.31. On October 1, 2001, our rate was increased to 126.39. On February 1, 2002, our rate was reduced to \$124.42. During this same time period, our actual cost per day was \$160.00.

Our census this year averaged 141.58 residents per day. A breakdown of our census follows.

|                     | MEDICAID<br>DAYS | PRIVATE<br>DAYS | HCBC<br>RESPITE | PRIVATE<br>RESPITE | LEAVE<br>DAYS | TOTAL<br>DAYS |
|---------------------|------------------|-----------------|-----------------|--------------------|---------------|---------------|
| 1st Quarter         | 11,307           | 2,041           | 58              | 0                  | 66            | 13,406        |
| 2nd Quarter         | 10,837           | 2,986           | 4               | 0                  | 72            | 12,827        |
| 3rd Quarter         | 10,701           | 1,648           | 45              | 0                  | 48            | 12,394        |
| 4th Quarter         | <u>11,300</u>    | <u>1,628</u>    | <u>49</u>       | <u>14</u>          | <u>60</u>     | <u>13,048</u> |
| <b>FY '02 TOTAL</b> | <b>44,145</b>    | <b>7,303</b>    | <b>156</b>      | <b>14</b>          | <b>246</b>    | <b>51,675</b> |

I would like to take this opportunity to thank all the Staff and Volunteers who have worked so hard over the last year. The long hours they have put in to ensure staffing levels were maintained shows the dedication they have for our residents.

---

Robert A. Hemenway  
Administrator

DEPARTMENT OF HUMAN SERVICES

ANNUAL REPORT

FY 02

HCBC (Home and Community Based Care)

Effective January 1, 1999, the counties pay 25% of the cost for services provided to recipients in their home. Sullivan County has approximately 195 active cases. The cost for this service for FY 02 was \$397,070.00.

**PROVIDER PAYMENTS**

Effective January 1, 1999, the counties pay 25% of the cost for services such as prescription drugs, hospitalization, emergency medical services, and durable medical equipment for Medicaid recipients living in nursing homes and the community. Sullivan County has approximately 518 active cases. The cost for this service for FY 02 was \$637,347.00.

OAA (Old Age Assistance)

The OAA program remains as in the past. This program offers recipients money payment and medical assistance for individuals 65 years of age and meets the income eligibility guidelines. Sullivan County has approximately 69 active cases. The cost for this service for FY 02 was \$18,433.

APTD (Aid to the Permanently and Totally Disabled)

The APTD program also remains the same as in the past. This program also offers recipients monthly money payments and medical assistance for individuals meeting the income level guidelines. Sullivan County has approximately 362 active cases. The cost for this service for FY 02 was \$278,657.00.

**Nursing Homes**

With the implementation of Senate Bill 409 effective January 1, 1999, the counties started paying 25% of nursing home care. Sullivan County has approximately 318 recipients in nursing homes. The cost for FY 02 was \$1,773,765.00.

**Board and Care of Children**

The counties continue to work with the State of New Hampshire regarding court ordered services for families and children of Sullivan County. The counties are responsible for 25% of these costs. The cost for these services for FY 02 was 1,008,639.00.

Sullivan County continues to reach as many families and children as possible through the Sullivan County Wrap Around Team and to assist in preventing out of home placement for adolescents.

The Sullivan County Incentive Funds were awarded at our annual review day. Total funds received for FY 02 were \$146,266.00. Agencies receiving these funds through the application process were:

Southwestern Community Services, Good Beginnings, Children & Youth Services, Soup Kitchen, Sullivan County Sheriff's Department, Lake Sunapee Mediation, Women's Supportive Services, Claremont Police Department, SAU # 43 Early Childhood Support Team.

Respectfully submitted,

*Sherrie Curtis, Administrator*

DEPARTMENT OF HUMAN SERVICES CITY/TOWN EXPENSE REPORT FY 02

| TOWN/CITY   | # CASES | OAA & MEDICAL | # CASES | APTD & MEDICAL | # CASES | NURSING CARE    | # CASES | CHILDREN FAMILIES | # CASES | HCBC          | # CASES | PPMT          | TOTALS          |
|-------------|---------|---------------|---------|----------------|---------|-----------------|---------|-------------------|---------|---------------|---------|---------------|-----------------|
| ACWORTH     | 0       | \$ -          | 2       | \$ 1,716.00    | 7       | \$ 55,325.00    | 5       | \$ 10,593.00      | 3       | \$ 2,210.00   | 2       | \$ 653.00     | \$ 70,497.00    |
| CHARLESTOWN | 9       | \$ (8,194.00) | 34      | \$ 23,515.00   | 32      | \$ 164,976.00   | 35      | \$ 96,399.00      | 30      | \$ 60,284.00  | 62      | \$ 57,850.00  | \$ 394,830.00   |
| CLAREMONT   | 34      | \$ 13,210.00  | 196     | \$ 149,576.00  | 142     | \$ 863,107.00   | 249     | \$ 697,309.00     | 95      | \$ 165,111.00 | 252     | \$ 330,366.00 | \$ 2,218,679.00 |
| CORNISH     | 0       | \$ -          | 5       | \$ 4,796.00    | 3       | \$ 14,523.00    | 3       | \$ 705.00         | 2       | \$ 1,766.00   | 4       | \$ 6,774.00   | \$ 28,570.00    |
| CROYDON     | 0       | \$ -          | 2       | \$ 756.00      | 2       | \$ 13,942.00    | 2       | \$ 206.00         | 3       | \$ 4,457.00   | 5       | \$ 11,636.00  | \$ 30,997.00    |
| GOSHEN      | 1       | \$ 1,341.00   | 7       | \$ 2,093.00    | 5       | \$ 43,973.00    | 5       | \$ 1,172.00       | 5       | \$ 4,686.00   | 11      | \$ 21,056.00  | \$ 74,321.00    |
| GRANTHAM    | 0       | \$ -          | 2       | \$ 3,120.00    | 3       | \$ 12,903.00    | 1       | \$ 6,309.00       | 2       | \$ 6,155.00   | 4       | \$ 6,734.00   | \$ 35,223.00    |
| LANGDON     | 0       | \$ -          | 1       | \$ 1,360.00    | 1       | \$ 5,859.00     | 0       | \$ -              | 1       | \$ 245.00     | 3       | \$ 737.00     | \$ 8,201.00     |
| LEMPSTER    | 1       | \$ 114.00     | 6       | \$ 8,827.00    | 5       | \$ 30,195.00    | 2       | \$ 6,323.00       | 2       | \$ 3,213.00   | 7       | \$ 3,114.00   | \$ 51,786.00    |
| NEWPORT     | 19      | \$ 9,067.00   | 73      | \$ 57,682.00   | 45      | \$ 269,477.00   | 76      | \$ 151,347.00     | 35      | \$ 97,655.00  | 94      | \$ 125,819.00 | \$ 711,047.00   |
| PLAINFIELD  | 0       | \$ -          | 7       | \$ 5,344.00    | 6       | \$ 38,966.00    | 3       | \$ 15,465.00      | 1       | \$ 94.00      | 8       | \$ 4,026.00   | \$ 63,895.00    |
| SPRINGFIELD | 0       | \$ -          | 3       | \$ 1,529.00    | 4       | \$ 20,056.00    | 1       | \$ 5,936.00       | 2       | \$ 6,007.00   | 5       | \$ 1,914.00   | \$ 35,442.00    |
| SUNAPEE     | 1       | \$ 252.00     | 8       | \$ 11,540.00   | 10      | \$ 63,730.00    | 8       | \$ 8,557.00       | 6       | \$ 26,408.00  | 12      | \$ 18,284.00  | \$ 128,771.00   |
| UNITY       | 0       | \$ -          | 6       | \$ 6,663.00    | 4       | \$ 37,974.00    | 2       | \$ 3,034.00       | 2       | \$ 6,987.00   | 6       | \$ 10,623.00  | \$ 65,281.00    |
| WASHINGTON  | 2       | \$ 1,515.00   | 5       | \$ (2,519.00)  | 4       | \$ 16,308.00    | 1       | \$ 425.00         | 4       | \$ 7,440.00   | 7       | \$ 8,900.00   | \$ 32,069.00    |
| OTHER       | 2       | \$ 1,128.00   | 4       | \$ 2,659.00    | 21      | \$ 122,443.00   | 6       | \$ 4,859.00       | 3       | \$ 4,352.00   | 28      | \$ 28,861.00  | \$ 164,302.00   |
| TOTALS      | 69      | \$ 18,433.00  | 361     | \$ 278,657.00  | 294     | \$ 1,773,765.00 | 399     | \$ 1,008,639.00   | 196     | \$ 397,070.00 | 510     | \$ 637,347.00 | \$ 4,113,911.00 |

**Sullivan County Department of Corrections  
Annual Report - FY01/02**

The DOC wishes to thank it's fifty plus volunteers for their outstanding support and dedication in providing the inmate population with various programs such as AA, NA and religious services. The staff and inmates alike appreciate your thoughtfulness.

We experienced a busy year with an average daily population of 72 inmates and a total of 787 intakes for the year. With the increase in population came a more problematic set of issues for staff to deal with. The professionalism of the DOC staff in handling this population and the issues of an aging jail is greatly appreciated by the Commissioners and the Administration of the DOC.

Seventeen inmates successfully completed the GED program and received their diplomas. Many thanks to Robert Jackson and Heidi Kuttner for all their efforts in helping the DOC through scheduling conflicts and ensuring the inmates were tested. We wish Mr. Jackson the best, as this was his last year in the program.

The National Institute of Corrections is conducting an evaluation of the Jail, it's needs, and the needs of contributing agencies to determine what improvements are to be made in upcoming years. The cooperation and interest shown by the agencies and the DOC staff was outstanding. An official report has been given to the County Commissioners, and the County Manager. This was the first step in the Planning for New Jails program. This will be an ongoing project for FY02/03.

The Department of Corrections will be addressing many new issues in the upcoming year, such as opening the Transition Unit, and will be concentrating on resolving old issues as well. As always, we look forward to the challenges presented.

Respectfully,

*Sandra LaPointe*  
Superintendent

**Annual Report for the Long Term Care Coordinator for Sullivan County**

As the Long Term Care Coordinator for Sullivan County, I am available to assist individuals access the long term care system for nursing home admission or to access information about alternative living and/or care arrangements. I meet with families and individuals to assist them with understanding options in order to select the services which best meet their needs. It is my responsibility to provide assessment and counseling /education to individuals seeking Medicaid reimbursement for long term care services and education to all others who request it and are considering nursing home admission or options for long term care.

My qualifications for the role of Long Term Care Coordinator for Sullivan County are as a Registered Nurse who has a great deal of experience with and knowledge about long term care

services available to residents of Sullivan County and their families. I have also recently been appointed as a Registered Notary Public and can assist with advance care planning such as Living Wills and Advance Directives.

For the period 04/01/01 - 03/31/02 I assisted 203 individuals with home/office visits. Hundreds more were assisted with telephone advice only. Of the visits made, fourteen individuals were enabled to remain in their homes and communities. This translates into an annual nursing home cost savings of \$806,400 to Sullivan County taxpayers.

Serving as the Long Term Care Coordinator, I am available to travel to all towns in Sullivan County to meet with individuals and families in their homes. My office is located in the county Commissioner's office building at 14 Main Street, Newport, NH 03773. Appointments can be arranged by calling 863-2460.

Respectfully submitted,  
*Patti S. Koscielniak, RN*  
Patti S. Koscielniak, RN

## **UNH COOPERATIVE EXTENSION, SULLIVAN COUNTY 2001-02 ANNUAL REPORT**

The University of New Hampshire Cooperative Extension provides practical education to people of all ages. The partnership of Sullivan County, the State of New Hampshire and the U.S. Department of Agriculture forms UNH Cooperative Extension. In every Sullivan County community, this program is at work, increasing economic development, enhancing the environment, supporting community needs and developing human potential. Sullivan County Extension educators provide non-formal educational programs in Agriculture, Natural Resource Management, and in Family, Community and Youth Development, with the assistance of a local advisory council. Sullivan County residents also benefit from a wide range of statewide Extension programs directed by state Extension Specialists. These efforts focus on monitoring water quality in Lake Sunapee, reducing the use of pesticides, and Community Profiles to name a few.

Educational radio spots and newspaper articles throughout the year by Extension Educators - WNTK, Eagle Times, Valley News and other local newspapers; five newsletters to 1800 households in Sullivan County.

Extension educators participated in numerous countywide events, forums, fairs and public exhibits including the Cornish Fair, County Government Week, Sullivan County Agricultural Festival, Career Days for area high schools and the County Commissioners' Pancake Breakfast in Unity.

## **AGRICULTURAL NATURAL RESOURCES & COMMUNITY DEVELOPMENT PROGRAMS**

The major agricultural programs this past year focused on whole farm planning and decision making, integrated pest management, pasture management and grazing, and fostering efforts that promote locally grown products. In addition to these major

agricultural programming efforts, the Sullivan County UNH Cooperative Extension office has provided support to our agricultural community in diverse areas including: agricultural engineering, nutrient management, home gardening, organic cropping techniques, beginner farmer support, pesticide re-certification education, on-farm research, animal nutrition, livestock bedding options, business management, greenhouse production, fruit production, pest, weed, and disease identification, animal husbandry and dairy production issues.

Over 750 county residents benefitted from the above programming efforts. These efforts included in-services, pasture walks, one-on-one farm visits, phone consultations, organization meetings, pesticide re-certification opportunities, visits with UNH Cooperative Extension specialists, and written research materials.

Over 15 new agricultural producers turned to Sullivan County UNH Cooperative Extension for assistance with commodity production issues, and business planning. Focused attention was provided to these farmers to help them succeed with their new enterprises.

Sullivan County Cooperative Extension collaborated with the Natural Resources Conservation Service, Sullivan County Soil and Water Conservation District, the Farm Service Agency, and the New Hampshire Department of Agriculture to more effectively identify and meet the diverse needs of our county's agricultural communities.

The Sullivan County Master Gardener Program continued to expand over the past year. An active core of 15 Master Gardeners was augmented by four new interns in May 2002. Sullivan County Master Gardeners have participated in demonstration gardens, educational programs at the Newport Farmers' Market, landscaping libraries, town halls, and other municipal buildings throughout Sullivan County, and homeowner gardener education. The four new interns will join the efforts of their veteran counterparts by volunteering 45 hours of service per person this summer.

Community Development efforts included serving on the following Boards of Directors: The Newport Revitalization Committee, The Economic Corporation of Newport, and Sullivan County Farm Bureau. Additionally, I have worked with schools, vocational technical centers, FFA programs, various town offices around the county and the state's Strengthening New Hampshire's Communities initiative. These efforts have resulted in the identification of priority needs and strategic plans to meet these needs.

#### **4-H YOUTH DEVELOPMENT PROGRAM**

With the help of 113 volunteer leaders, the 4-H Youth Development Program fostered life skill development in youth. This year 360 youth took part in 25 community clubs and three family clubs to build personal skills in communication, relationships, leadership and management through their participation in club and county project activities.

Some of the most well-attended county 4-H events this past year included: Rally and Awards Night (352 adults and youth), International Foods Day (167 members and leaders), County Activities Day (103 youth and adults) and the 4-H Fashion Show in which 80 boys and girls participated.

To celebrate the 100<sup>th</sup> birthday of 4-H, a "Youth Conversation" was held for local youth and adults to decide what the most important actions are that we can take to create the future we want for youth in our communities. The event was a great success with 19 teens and 22 adults contributing to the conversation. The conclusions were that we need more adults to care for youth (mentoring), more opportunities for youth to go places and meet new people, more shows of music, drama and poetry for youth (perhaps a teen-run

coffee shop where teens could perform and also learn entrepreneurial skills) and youth felt they should have more voice in schools and communities. After the county event, 4 Sullivan County youth and adults went on to the State Conversation and one Newport teen even took part in the National Youth Conversation in Washington, DC. Results were presented to Congress and President Bush.

The 4-H Leaders Association sponsored a 4-H family field trip, and helped raise funds to support leadership development. This year 10 volunteers received scholarship assistance to attend the N.E. Regional 4-H Leaders Forum in Providence, RI. Another 62 members and 23 leaders learned about nature, stars, snakes and relationships as they took part in an overnight "Camp-In" at the Montshire Museum of Science.

The Sullivan County 4-H Teen Club continued to meet monthly. The thirty-five teen members hosted a Teen Winter Weekend in Washington, NH in February. They invited teens from all over the state to enjoy a weekend of outdoor activities. It was a great success and provided teens with a chance to learn leadership skills, socialize and try some winter sports. Thirteen members of the 4-H Teen Club are also planning to travel to Jacksonville, Florida this summer as part of the ongoing Teen 4-H Exchange program.

Family and Youth Development Educators worked collaboratively with the Claremont School District 21<sup>st</sup> Century Learning Center program to expand grant-funded before and after-school programs in all of Claremont's schools. We worked most closely with the after-school program at the Claremont Middle School. We also worked with other agencies in Newport to plan and open a Teen Health Clinic at Newport High School.

## **FAMILY DEVELOPMENT PROGRAM**

Some of the year's highlights include:

A total of 520 parents participated in *parent education programs* offered through the Sullivan County office by attending *Family Focus* parent education program series, workshops, one on one sessions and receiving *Cradle Crier/Toddler Tales* age-paced, monthly newsletters focused on early childhood development.

Two *Safety in the Food Environment* (SAFE) programs were attended by 14 food handlers. Additionally, 11 people received certification through the *ServSafe* program. Strengthening Families Program, the 7 session drug and alcohol prevention program for parents/caregivers and their 10-14 yr. olds reached 11 families in Claremont.

*Making Money Work For You* money management program series reached 42 Sullivan Academy Alternative Sentencing Program members.

*High School Financial Planning Program* trained 7 teachers representing 3 schools, home school and a residential treatment program in the county to teach their students money management skills.

## **NUTRITION CONNECTIONS PROGRAM**

Limited income residents from Plainfield, Claremont, Newport, Sunapee and Charlestown participated in a series of food and nutrition or basic money management lessons. 39 participants attended a group series or enrolled in home study or individual visits, with 32 graduating.

Using a series of lessons, Nutrition Connections programming in schools reached 21 youth in Langdon, 50 Charlestown students, and 69 students at the Newport Middle High School. Additional programming reached 20 youth in 4-H and Girls, Inc., and 32 preschoolers in Head Start and Day Care programs.

Families were referred by various agencies including Southwestern Community Services, Head Start, WIC, Southwestern Homeless Services, Good Beginnings, the Sullivan Academy alternative sentencing program, and the statewide Smart Choices Newsletter.

Programming was presented to the Claremont Senior Center, the Claremont Homeless Shelter, Head Start Parent group, Head Start Pre-Service Training, and the Sullivan Academy (alternative sentencing program).

Planning Ahead Staying Ahead volunteer training was presented for an organization that covers 3 counties. Several of the volunteers will be working with individuals in Sullivan County.

Nutrition Connections was promoted throughout the county by the distribution of materials and brochures, school and agency contacts and visits, and newsletter articles.

### **FAMILY LIFESKILLS PROGRAM**

The Family Lifeskills Program, contracted by the New Hampshire Department of Health and Human Services, Division of Families Assistance consists of two curricula: Lifeskills for Employment Achievement and Purpose (LEAP) and Lifeskills Impacting Families Today (LIFT). This program provides education to Temporary Aid to Needy Families (TANF) or public assistance recipients, so that they may be better equipped to obtain the training and employment necessary to become self-sufficient. The 90-hour LEAP curriculum focuses on the topic areas of Human Development, Money Management, Food & Nutrition, and Personal Development. The Family Lifeskills Program puts emphasis on the real life application of this education to assist participants with increasing their confidence in their ability to retain employment and provide for their families.

Graduates of the program have increased self-esteem, a greater clarification of their employment /career goals and a greater sense of the steps it will take to obtain those objectives. For many, the parenting lessons have helped moms and dads to gain their children's cooperation resulting in higher parental and child self-esteem and a happier home life. Likewise, many participants have commented on how much more effective they are at being able to handle conflict, whether it is within the home, in their interpersonal relationships or in the workplace. More participants have a greater optimism about their ability to make ends meet, to stretch their resources, to put together a spending plan and be free of public assistance. All the curriculum presented is related back to how skills and information learned will help each individual now and when they re-enter the workforce.

This year the Family Lifeskills Program, that works intensively with TANF recipients, has been successful at assisting 18 parents with addressing barriers and challenges that have interfered with their transition to employment. Specifically, participants have received assistance with childcare and housing, as well as received guidance around accessing community resources i.e., mental health services and emergency dental services.

Graduates have gone on to Alternative Work Experience Programs (AWEP), where they have begun to acquire transferable skills in a career area of interest. Other graduates have gone on to certificate programs to become Licensed Nurses Aides and to hold clerical positions. Four graduates have even gone off of TANF and continue to work hard at meeting the demands of work and family. Most graduates continue to use the Family

Lifeskills Coordinator as a support and check in to request additional education, to receive encouragement and report their successes.

## **FOREST RESOURCES PROGRAM**

Extension Educator for Forest Resources Program, Sullivan County UNH Cooperative Extension, examined 1,114 acres of forest land and advised 41 landowners on forest and wildlife management.

Eight forest landowners improved 142 acres for timber production, wildlife habitat, and recreation.

Educator assisted 47 forest-related enterprises, including private foresters, timber buyers and harvesters, sawmills, Christmas tree growers, and maple syrup producers.

Nineteen Sullivan County community organizations/agencies were provided assistance in community forestry issues in the city of Claremont, and towns of Acworth, Charlestown, Goshen, Lempster, Newport, Springfield, Unity, and Washington.

Extension Educators for Forest Resources Program from both Sullivan and Grafton Counties assisted the Vocational Agriculture teacher at Newport's Sugar River Valley Regional Technical Center with his forestry course curriculum development.

For a second year, a small army of tree planters helped to convert a strip of former corn field into the beginnings of a riparian forest buffer. With guidance from Steve Wood, Sullivan County Extension Educator for Forest Resources, nearly 150 volunteers planted over 2000 trees and shrubs along the Connecticut River in Charlestown. The project, designed to help slow the rate of bank erosion and to establish wildlife habitat, was initiated by the landowner, U.S. Generating - New England, operators of hydroelectric dams on the river. Again this year, Janice Lambert, a Charlestown resident, coordinated the effort, with assistance from the Sullivan County Conservation District, the Student Conservation Association, and the Natural Resources Conservation Service.

Educator assisted again this year with "mock interviews" at Newport's Sugar River Valley Regional Technical Center by individually meeting with and critiquing job resumes of eleven students; noticed a considerable improvement over those in Nov. 2000.

Educator wrote single-page summary of advice to forest landowners considering a timber sale that Claremont Conservation Commission mailed to landowners under current-use tax assessment.

**SULLIVAN COUNTY CONSERVATION DISTRICT  
ANNUAL REPORT  
Fiscal Year 2002**

**MISSION STATEMENT:** To take available technical, financial, and educational resources, whatever their source, and focus or coordinate them so that they meet the needs of the local land user. We coordinate these services in partnership with the USDA Natural Resources Conservation Service.

The services to Sullivan County included:

- **TECHNICAL ASSISTANCE** - Technical assistance was provided to 1,040 landowners in Sullivan County either directly by SCCD District Manager or through our technical partner, the USDA Natural Resources Conservation Service. The following is a listing of services and some of the acreage affected within Sullivan County:
  - 1,155 Acres of Nutrient Management Planning
  - 226 Acres of Grazing Management Assistance
  - 154 Acres of Pest Management recommendations
  - Agricultural Waste Management for 5 farms
  - 36 Acres of riparian forested buffers
  - 2,532 Acreage under new Conservation Plans
  - Soil Capability information to 60 landusers
  - Soil Potential Indexes for Farmland in Current Use and Current Use information to 20 landusers.
  - Wetland permitting information and permit preparation to 43 landusers
  - Conservation Tree and Shrub distribution to 82 landusers
  - Trout Distribution to private 8 private pond owners
  - Assistance provided to NH Department of Fish and Game in release of salmon fry.
- **Environmental Quality Incentives Program (EQIP) and NH DES 319 Grant**  
A Waste Management Facility on a farm that borders the Sugar River was completed this spring. The farmer had received a federal EQIP grant for the facility; however, the amount awarded was not enough to cover the cost of construction. Sullivan County Conservation District applied for a NH Department of Environmental Services 319 grant and the grant was approved. The combination of the two allowed the farm to construct the \$125,000 facility, which included in-kind services by the farm as well as some financial contribution on the part of the farm.
- **Wildlife Habitat Incentives Program (WHIP):** The second of the two riparian buffers were installed in May. Nearly 200 volunteers, District, and NRCS personnel did the five-day planting of 3,300 native seedlings on the 4,400-foot buffer along the Connecticut River in Charlestown. This is the largest riparian buffer installation in New Hampshire. All plants were native to New Hampshire and will provide streambank stabilization as well as food and habitat for wildlife.
- **EDUCATION:**
  - **Nutrient Management Workshops** - Sullivan County Conservation District and Merrimack County Conservation District applied for and were awarded an Environmental Quality Incentives Program (EQIP) grant to co-sponsor a series of four Nutrient Management Workshops. These workshops were held in February and March and 40 landusers in both counties attended. Attendees included dairy farmers, vegetable growers, organic farmers, and small market

garden operators. The series of workshops instructed in the process of writing nutrient management plans that specifically addressed their waste management issues and the benefits of utilizing a nutrient management plan.

- **Gravel Pit Reclamation Workshop** - In May SCCD and Newport Sand and Gravel co-sponsored a gravel pit reclamation workshop in Goshen. Nearly 80 sand and gravel operators from all over NH, town officials, USDA Natural Resources Conservation Service (NRCS), and UNH Cooperative Extension personnel attended the one day workshop. The morning sessions focused on NH Gravel pit regulations, information on warm season grasses for stabilization and planting techniques. The afternoon session was a hydroseeding demonstration at a local gravel pit. Speakers included retired NRCS personnel as well as NH Office of State Planning and NH Department of Revenue.
- **Cornish Elementary School River Day** - District Manager Jan Heighes gave presentations to several groups of students on the impact of beaver during the school's annual River Day in June.
- **NH Envirothon**: For the tenth straight year, the District joined the New Hampshire Association of Conservation Districts in sponsoring the Envirothon competition. High schools from all over the state sent teams of students to a one-day competition. This year's competition focused on invasive species, their identification, and impact.
- **MEETINGS:**
  - **SCCD Annual Meeting**: This year's annual meeting was held at Green Meadows Nature Escape in Acworth NH. Guest Speaker was Barbara McElroy of the Upper Valley Purple Loosestrife Coalition who gave a slide presentation of non-native invasive species in NH. Awards were presented to Jolyon Johnson of Sunapee for his outstanding land stewardship and to Alice Clay of Stevens High School in Claremont for her water monitoring study along the Sugar River that involving High school students.
  - **Local Led Workgroup Meetings**: Joint Local Led Workgroup meetings were held by Sullivan and Cheshire Counties in June and July to establish priorities and issues that should be addressed through the USDA Environmental Quality Incentives Program (EQIP) in the Southern Connecticut Watershed. Participants included local town officials, UNH Cooperative Extension, Farm Bureau, and USDA Natural Resources Conservation Service personnel. This meeting allows local landusers to assist NRCS in the allocation of EQIP funds that address local needs.
  - **Organization representation**: Throughout the year SCCD representatives attended meetings of the USDA Natural Resources Service's State Technical Committee, NH State Conservation Committee, NH Association of Conservation Districts, NH Association of Conservation District Employees, USDA Southern Resources, Conservation & Development Council and the Connecticut River Conservation District Coalition.

Our commitment to providing assistance to in the conservation to our soil and water resources in Sullivan County would not be possible without our technical partner, USDA Natural Resources Conservation Service (NRCS). County government. Our continued gratitude to NRCS for providing us with 56 years of technical support.

Respectfully submitted,

*Janice E. Heighes*  
District Manager

The following pages are copies of minutes from the Sullivan County  
Delegation meetings listed below:

AUGUST 29, 2001

SEPTEMBER 10, 2001

OCTOBER 19, 2001

JANUARY 25, 2002

MARCH 04, 2002

MARCH 14, 2002

MARCH 21, 2002

APRIL 19, 2002

APRIL 25, 2002

MAY 28, 2002

JUNE 12, 2002

JUNE 26, 2002

*(ANNUAL CONVENTION)*

JULY 18, 2002

*(RECONVENED ANNUAL CONVENTION)*

Meeting Description Sullivan County Full DelegationDate August 29, 2001 Time 10:30 a.m. Location Newport, Commissioners' Conference Room

| Scheduled Time                                                                                                                                                                                 |                                                                                                                   |  | Actual Time |           |                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|--|-------------|-----------|-----------------|
| Start                                                                                                                                                                                          | Stop                                                                                                              |  | Start       | Stop      | Total Hours     |
| 10:30 a.m.                                                                                                                                                                                     | Undetermined                                                                                                      |  | 10:37 a.m.  | 2:11 p.m. | 3 hrs. 26 mins. |
| Persons Attending                                                                                                                                                                              |                                                                                                                   |  |             |           |                 |
| Delegation Representative Attendees: Chair - Jay Phinizy, John Cloutier, Connie Jones, Peter Franklin, Bob Odell, Brenda Ferland, Bev Rodeschin, Dave Allison, Richard Leone, and Gordon Flint |                                                                                                                   |  |             |           |                 |
| County Attendees: Bob Hemenway, Commissioner Rudy Adler, Cathy Thurston, Sheriff M. Prozzo, & Attorney Marc Hathaway.                                                                          |                                                                                                                   |  |             |           |                 |
| Public Attendees: Ethal Jarvis and Jennifer Wright.                                                                                                                                            |                                                                                                                   |  |             |           |                 |
| (Absent Delegates: Peter Burling, Joe Harris, Sandy Harris, and Amy Robb)                                                                                                                      |                                                                                                                   |  |             |           |                 |
| Items To Be Discussed                                                                                                                                                                          |                                                                                                                   |  |             |           |                 |
| 1                                                                                                                                                                                              | Approve Minutes from June 27th and June 29th Delegation Meetings                                                  |  |             |           | ✓               |
| 2                                                                                                                                                                                              | Review County Attorney's Insurance Policy                                                                         |  |             |           |                 |
| 3                                                                                                                                                                                              | Review Accounting Policy: a) elected officials, b) hired positions                                                |  |             |           |                 |
| 4                                                                                                                                                                                              | Review Grants Committee                                                                                           |  |             |           |                 |
| 5                                                                                                                                                                                              | Discuss Nursing Home Advisory Committee: a) recommendations for appointment, b) approval of "organizational plan" |  |             |           |                 |
| 6                                                                                                                                                                                              | Review and approve Unity Town Conservation Easement                                                               |  |             |           |                 |
| 7                                                                                                                                                                                              | Discuss Purchasing and Bidding Policy                                                                             |  |             |           |                 |
| 8                                                                                                                                                                                              | Discuss District Courts and Sheriff's Department                                                                  |  |             |           |                 |
| 9                                                                                                                                                                                              | Discussion by delegation regarding potential legislation (presentation by Rep. Peter Burling)                     |  |             |           |                 |

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## MEETING NOTES

CHAIR PHINIZY BROUGHT THE MEETING TO ORDER AT 10:37.

Rep. Rodeschin entertained a motion.

**Motion: To approve the minutes from June 27, 2001.**

Motion seconded by Rep. Jones.

**Voice vote: Carried. Unanimously.**

Rep. Cloutier entertained a motion.

**Motion: To approve the minutes from June 29, 2001.**

Motion seconded by Rep. Ferland.

Discussion: Rep. Rodeschin indicated she could not accept minutes due to errors. She cited error examples: roll call votes were not listed on minutes, motions incorrect or omitted entirely. Cathy Thurston pointed out she had separate roll call sheets with motions that are an attachment. Rodeschin pointed out that all motions should be in the minutes and that they need to be corrected, or adjusted, and she suggested they appoint someone to work with the person who took the minutes at that meeting, then bring the corrected minutes to the next delegation meeting. Phinizy suggested those individuals that feel errors were made to draft new minutes. Rodeschin stressed whoever does the corrections, sees motions that are not correct, that they be incorporated it into the report. Phinizy questioned what the wishes were of the delegation body? Rodeschin pointed out that the minutes need to be accurate as they go to the Department of Revenue Administration (DRA). Thurston indicated that all delegation minutes ("approved" and "unapproved") for the FY '01 had been given to the auditors, to DRA, and were submitted to the printers to do the County Annual Report. Rodeschin urged the delegation body that a corrected set of minutes needed to be done. Franklin suggested any future minutes be stamped "DRAFT" or "APPROVED". Phinizy indicated to Delegation body he meant to put on the "New Business" section of the Agenda for today how the

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| Delegation wanted to deal with minutes in the future, such as hire a stenographer, clerk, and/or purchase a tape recorder. Flint pointed out that, in the past, a member of delegation took the minutes and that it changed in their last session. Flint indicated that Allison took good notes. Phinizy suggested they discuss this further in the New Business section, and to vote on Cloutier's motion.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Voice vote: Defeated. Unanimously.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Chair Phinizy suggested they assign two people, if not more, to make adjustments (to the June 29th minutes), along with recommendations from rest of delegation.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <i>Rodeschin entertained a motion.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Motion: To assign two people to make adjustments (to the June 29th County Convention Minutes), along with recommendations from rest of delegation with correct minutes.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <i>Motion seconded by Ferland.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Discussion: Cloutier asked if anyone wanted to volunteer. Rodeschin volunteered. Phinizy indicated, in the future, if motions are made and found incorrect in the minutes, that the individual that finds the error should submit the correction in writing. Thurston pointed out to the Delegation body that it was too late to submit the corrected minutes to the printer for FY '01 County Annual Report. Rodeschin pointed out that minutes are not considered official until approved by the body. Thurston indicated she could call the printer and see if the printer could stamp "DRAFT" on the June 29 <sup>th</sup> minutes. Thurston pointed out to the Delegation body that the Annual Report must be printed and distributed by end of September, which is why all information was already submitted to the printer. Chairman Phinizy pointed out there was a motion on the floor to appoint a committee and suggested they have a deadline date for the corrections. Franklin asked if a month would be sufficient, and indicated they make an addition to motion to submit (corrections) within a month. Cloutier indicated to the full body when the next Finance Committee meeting would be. Flint indicated they should have the printer to put "DRAFT" on the (June 29 <sup>th</sup> ) report. Thurston indicated (to the minutes) were sent to the printers. Phinizy reminded delegates of the current motion to select two people to deal with the corrections. |

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| <i>Page 3 ... Aug. 29, 2001 S.C. Delegation</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | MEETING NOTES |
| <b>Voice vote: Carried. Unanimously.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |               |
| Chairman Phinizy appointed Rodeschin and Franklin to the committee to do corrections on the June 29 <sup>th</sup> meeting. Ferland pointed out that it may be a waste of money to get corrected version into the 400 reports (number of Annual Reports provided verbally by Thurston). Rodeschin pointed out that she had been a clerk many years back but made sure all minutes had the exact wording of the motion and noticed that this policy just changed within the last couple years. She pointed out that roll call votes should be recorded and printed in a specific manor. Rodeschin commented, "We are unfair to the county when we don't have the correct information. I want to see a supplement and don't care what it costs." Phinizy pointed out there was no motion on floor, that they were open for general discussion. Cloutier commented he'd been a delegate since '92 and never had seen it listed how each individual delegate voted on the roll call. Jones indicated, at state level, records were in the clerks office and shown in the journal, and that, other than that, it goes in the news papers. She suggested they put their roll call votes in the news paper also. Ferland pointed out that all roll call votes were recorded (on paper). Thurston pointed out that roll call votes were all on paper and that she keeps them all. She pointed out that they have not always shown the roll call vote in the minutes printed in the Annual Reports. Phinizy asked for comments from Hathaway. Hathaway indicated this was not a legal matter, but political, and that it was a question of what form it should be put in. He indicated he was hearing: delegation members have concerns that they are trying to address pertaining to the official minutes of June 29 <sup>th</sup> which they believe are not factual. Best solution: do corrected minutes and insert in the back of the 400 copies of the Annual Report. He stated, "Bring someone over from House of Corrections to help with this task." He indicated he had not heard any unlawful suggestions in their discussion so far. Rodeschin reiterated motions must be accurately recorded and reflected in the minutes. Franklin agreed accurate motions are very important, and if the County does not have a tape recorder, the delegation should purchase a tape recorder. Phinizy indicated they would deal with the subject, of future minute taking, later, including how to pick up Franklin's soft voice. Odell suggested they need an accurate concurrent of motions, minor cost is okay, that it should be part of minutes and ok to insert. |               |
| <i>Odell entertained a motion.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |               |
| <b>Motion: We incur cost and effort to produce corrected and approved minutes of the June 29<sup>th</sup> meeting and insert them in the annual report.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |               |
| <i>Motion seconded by Ferland.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |               |
| Discussion: Leone questioned how Annual Reports were delivered and when. Sheriff indicated his department does the delivery to the towns, and by law, must have them at the Town Clerks prior to the end of September. Phinizy questioned if it would be impossible to correct and approve the June 29 <sup>th</sup> minutes, get them in the Annual Report and out to the towns prior to end of September. Commissioner Adler suggested they omit the June 29 <sup>th</sup> minutes from the Annual Report, or stamp "DRAFT" on them, in the Annual                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |

Report. Phinizy questioned if the Sheriff would be able to separately deliver a corrected draft, of the June 29th minutes, to the towns. Sheriff pointed out it would be easier to staple those 6 to 8 (guesstimate) pages into the 400 annual reports before they deliver the reports. Hathaway commented that when you talk about omitting minutes they need to look to see if they (minutes) should be in there. He continued, indicating instincts tell him that whatever is in the Annual Report is information that should probably be there. Thurston indicated she could find the RSA that pertains to the minutes (and left room). Franklin suggested they add a note to the cover of the Annual Report which pertains to the June 29th minutes and corrections. Phinizy pointed out that Thurston could have the minutes read "DRAFT" or "UNAPPROVED". Franklin suggested the note could indicate when the "Approved" draft would be available. (Thurston arrived back in room with RSA book). Jones, quoted from RSA 30:1 (which reads "30:1 Reports; Publication; Penalty. The sheriff, the superintendent of the county department of corrections, the county attorney, the treasurer, the county commissioners and the superintendents of the county farms shall make up their several reports to the close of the county's fiscal year annually, and the same shall be printed together in pamphlet form before or during the third month following the close of the county's fiscal year. Whoever violates any provision of this section shall be guilty of a violation, and the fine shall be paid to the treasurer of the county of which said person is an official.")

**Voice Vote: Carried. One NO vote: B. Ferland.**

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## MEETING NOTES

Phinizy asked, of the Delegation body, if they wanted to insert the new minutes in the 400 Annual Reports or distribute them. Odell commented that the corrected minutes, should be associated with the original minutes. Franklin suggested they change original motion to have minutes corrected in two weeks, and once minutes are approved and typed up, to insert them into the Annual Report. Ferland commented she felt they did not have time to do this. Phinizy indicated they would be holding a meeting on September 10th @ 10:00 a.m. to, only, review and approve the June 29th minutes. Cloutier and Leone indicated they would not be able to make it. Ferland indicated she would be okay for 9:00 a.m. Delegation body changed time of meeting to 9:00 a.m., with only item on agenda to approve the June 29th minutes. Franklin suggested they make suggestions for future minute taking.

Chair Phinizy directed Delegation body to discuss the Finance Committee Report and handed table over to John Cloutier. Cloutier advised Delegation body that he had good news: fourth quarter review shows FY '01 ending with \$198,451 surplus. He provided summarization. Phinizy suggested to Cloutier, in future, to have his recap of the Finance Committee meeting down in writing to provide to the full body so that they could review it while he discusses it. Thurston pointed, so that the minutes correctly reflect the true amount, that the actual surplus was \$198,542.

*Cloutier entertained a motion.*

**Motion: To accept 4th quarter \$198,542 surplus.**

*Motion seconded by Ferland.*

Discussion: Flint asked what large item(s) contributed to the surplus. Cloutier indicated being "too cautious". Hemenway indicated he was in process of copying report for all delegates. He pointed out certain parts to delegates on report. Leone asked "Can we get a sense from rest of the departments on how they feel. "Seems they make up their budgets and they have a surplus which the nursing home keeps draining. Are there morale problems (in departments other than the nursing home)? Are department heads concerned about this?" Hemenway discussed issues which caused deficit at the nursing home. Leone rephrased his original question asking if there was resentment within departments that this (nursing home deficit) keeps occurring? Hemenway indicated it was not a deficit as they were not overspending their budget. Leone again questioned "Aren't they (other department heads) getting tired of cutting their own departments (budget)? Thurston commented that the Commissioners did tell them (department heads), "due to the Nursing Home", not to spend money. She indicated it was an order from the Commissioners. Sheriff pointed out that last year a memo was sent out from Commissioners that each department should reduce "controllable operating costs by 10%", such as training. He indicated this year he did not spend the money in training, therefore, it affected departments and ultimately the morale. Odell pointed out that Leone "hit on the target". He indicated their Agenda #5 item, "Discuss Nursing Home Advisory Committee: a) Recommendations for Appointment, and b) Approval of organizational plan" would be their most important item to discuss. Franklin indicated "another way to look at it, this is another version of what towns think. Until we find a way to fund things we want to do, we will always have this problem". Franklin reminded them that Hemenway has pointed out medicaid is not covering cost and that this is the problem for all counties, "so until we do what we should do in Concord we'll have this problem". Rodeschin pointed out that this was said also for the New London nursing home, with their deficit, however, she commented she found it interesting New London was putting a new health center in Newport. She felt the problem was not isolated with the County Nursing Home, but also the private ones in New Hampshire. Allison indicated the quality of care given in the nursing homes is the most important question. He indicated "it's legislative responsibility to deal with this". Flint indicated he concurred with Franklin, stating he felt they needed to do their job in Concord to get them to pay. Phinizy indicated the state should set realistic bed cost. Jones questioned Hemenway on the County nursing home census? Hemenway indicated July averaged 148 residence and that they had budgeted for 142, so he felt it was doing well. Jones questioned if staff was

being kept up also? Hemenway indicated problem now with finding staff through even the contract agencies. He indicated they were doing a lot of overtime with regular staff and agency staff, and his own staff was becoming tired. He indicated they were looking at the acuity level of the resident coming in, based on current staffing levels. Jones asked "if we don't take them at the county nursing home, we pay for them elsewhere?" Hemenway indicated if a hospital can't move a resident, they (the hospital) don't get reimbursed for that resident, and they call us (County nursing home) with a "frantic discharge". He indicated, normally the county home is the "last resort".

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He pointed out they currently are having management problems with several residents and do not have the staff to deal with people with these types of issues. Rodeschin questioned Hemenway about the new extension being built onto Woodlawn (located on Pine Street in Newport). Hemenway indicated they were not adding beds (at Woodlawn), but moving beds, and creating an Alzheimer unit. He indicated the County nursing home had a list of people waiting to go into their own Alzheimer unit. Phinizy asked for a voice vote on motion.

**Voice vote: Carried. All in favor.**

CHAIR PHINIZY OPENED FLOOR TO HATHAWAY FOR AGENDA ITEM #2, "REVIEW COUNTY ATTORNEY'S INSURANCE POLICY".

At this time Hathaway handed out copies of a three page "NDAA Lawyers Professional Liability Insurance Premium Quotations" and 1 page "Attachment A-Basic policy for District Attorneys". He indicated he had reviewed, with the Commissioners, most of the material he was showing them now, and asked if they had any questions. Franklin pointed out that the County has municipal trust insurance, and asked why it was not sufficient for the county attorney office? Hathaway stated certain liabilities were excluded under the trust. He explained some of what the trust covers and indicated why he was seeking this type of insurance. Cost of disciplinary proceedings was not included. He indicated he felt the question at this time should be "Do we insure against the risk or self insure?" Franklin questioned Hathaway, "There are no monetary damages when an ethics case is brought (forward)?" Hathaway agreed. Franklin questioned, "It's an edge to an ethical violation?" Hathaway agreed. Franklin commented, "Your ethical decision as a lawyer on how he or she acts should be above and beyond reproach, therefore this (the extra insurance) should be your responsibility, not the county's." Hathaway pointed out that by statute he could not practice law while employed as the County Attorney and every act he does is for the County. He indicated "I conduct myself in a pretty straight forward manner, but (with) the nature of my job I will have complaints brought against me. It's the nature of the beast. You can't tell when or where it's coming from. \$10,000...represents 20% of my salary. I believe, in the future, more ethic complaints will go to hearing which is why I put this line item in. The committee (Professional Conduct Committee) is less likely than ever to make a call without a hearing. The notion I should somehow subsidize this out of my pocket is unfair and unreasonable. Each and every one of my duties is related to me as attorney for the county. There is accountability to Commissioners to and to the Professional Conduct Committee. The cost of even a minor offense would take a substantial part of my salary. I've always been aware of the risk and have discussed this in past. Other costs will not be covered as well for example are criminal complaints." Franklin commented that Hathaway should say, instead of saying that this is something we should consider, that it's something "you" should consider since it's an ethics charge. He pointed out the cost of the insurance was not 20% of his salary, and still felt Hathaway should pay for the cost of the insurance himself. Ferland questioned Hathaway on parts of the insurance policy, discussing the deductibles, then the disclaimer on page two of the three page report. Hathaway pointed out that the disclaimer language was pretty standard, when compared to other insurance policies. He pointed out that their office does not have punitive damage insurance and indicated they would be at risk for that also. Hathaway stated the insurance quote, which has long since expired but believes he could probably go back to get the same figures, is for his entire office. Odell questioned, "Isn't the issue that the budget has been approved and includes this figure and the Commissioners are the next step? ... We approved this already I thought?" Hathaway indicated the message he received from their last meeting together was that the delegates had questions about this matter, which is why he attended today's meeting. Phinizy agreed Hathaway had X dollars to spend. Hathaway indicated the "only piece I would add is criminal defense and punitive damage is not covered by the trust". Rodeschin questioned how it was handled in other counties? Hathaway indicated he was aware of other fellow attorneys that had this coverage, through the same company, and that it was a common practice. Rodeschin questioned how the County handles this? Hathaway indicated through budget. Rodeschin asked Hathaway if he had indicated all nine counties purchased this additional insurance? Hathaway indicated he did not say that. He indicated he had not taken a poll, but indicated he would not be surprised if all counties did pay for it. Rodeschin asked him if the Attorney Generals office had it? Hathaway indicated he did not have that information. Jones pointed out that "Primex" carries this type of insurance in their policies, and suggested to shop around when their contract was up with the N.H.M.A. She added, "if we make a boo boo and get sued, or the Commissioners (get sued), who takes care of this?". Phinizy indicated that was a different issue and for the Delegation body to stick with the county attorney issue. Flint questioned what action the delegation needed to take? Phinizy pointed out the matter was brought up only for

## MEETING NOTES

discussion. Odell indicated he was an admirer of Hathaway "there are communities of people that feel disenfranchised from justice and the police system, that sensitivity to these issues is very big on Hathaway's part. Ferland questioned what the dollar amount was for this in the budget? Hathaway indicated it was \$2,250.

CHAIR PHINIZY DIRECTED THE DELEGATION BODY TO AGENDA ITEM #8, "DISCUSS DISTRICT COURTS AND SHERIFF'S DEPARTMENT" ( He indicated the Sheriff had a 1 o'clock appointment. Allison indicated some delegates had appointments also.

Sheriff pointed out that 1.6 to 1.8 million was cut from the court budget and there was a concern about security in district courts. They asked the sheriffs to pick up security, but the sheriffs are unable to do this under the *Mone Decision*. He indicated he wrote a letter back pertaining to this and stated the county should not have to pick up the financial burden of the state responsibility. He indicated they did not respond, that most state bailiffs were laid off 8-24-01. He indicated legislators did do one thing, they indicated that money could not be taken out of any other place. He indicated they (Sheriff's Office) will "work" with them but that the county should not pay anything.

CHAIR PHINIZY DIRECTED DELEGATION BODY TO DISCUSS AGENDA ITEM #4 GRANTS COMMITTEE.

Allison discussed his appointment to grants committee and his designation to be Chairman. He indicated he could not fulfill this position. Delegation body discussed who else was on the committee: Ferland, Odell, and Commissioner Adler. Phinizy okayed them to elect a new chair and instructed them that he would like a report in December on the committee. He indicated he had received calls from public to attend these meetings and asked the committee to invite these people. Phinizy indicated there was a list of names given to Allison previously.

CHAIR PHINIZY DIRECTED DELEGATION TO DISCUSS AGENDA ITEM #3, "REVIEW ACCOUNTING POLICY: A) ELECTED OFFICIALS, B) HIRED POSITIONS".

Cloutier pointed out they had basically adopted the policy. Phinizy indicated the Account Policy is a policy the Commissioners have proposed to adopt, and as we (the Delegation) had questions on how we handle accounting, he wanted everyone to be comfortable with this, to get no "flack" later on. No one indicated they had anything to discuss. Phinizy indicated he assumed they found it acceptable.

CHAIR PHINIZY DIRECTED DELEGATION TO DISCUSS AGENDA ITEM #5, "DISCUSS NURSING HOME ADVISORY COMMITTEE: A) RECOMMENDATIONS FOR APPOINTMENT, AND B) APPROVAL OF ORGANIZATIONAL PLAN".

Phinizy recognized Odell.

Odell indicated the advisory committee would be a great opportunity to bring citizens, with elected officials, together, on a committee to look at County nursing home operations and also, at same time, do a professional study. He indicated there was a document prepared which outlined the diagnoses for this. Thurston stated the document was mailed to all delegates previously. It was indicated that Harvey Hill had been recruited to be part of the committee as he had experience with Hitchcock and Matthew Thornton. Phinizy indicated he received suggestions for committee members from Jones and Ferland; that the Commissioners suggested Tina Naimie, Brandt Denniston, Dr. Shoemaker, Allen Damren, Anthony MacConnell, Henry Rodeschin, and Dave French; and that he (Phinizy) considered some people, including former head of school board in Unity. Phinizy pointed out, "You'll notice this is a two part plan" as he did not want the committee members to feel it was long term. He indicated he was anxious not to appoint a lot of people that were on the (2000-2001) study committee. He indicated if they adopt this plan he'd like to extend the September 15<sup>th</sup> deadline by another seven days in order to contact people. Ferland pointed out that would push the deadline to September 22<sup>nd</sup>. Phinizy requested Thurston to e-mail him the phone numbers for all recruitments.

Leone entertained a motion.

**Motion: To adopt the organizational plan.**

Motion seconded.

## MEETING NOTES

**Voice Vote: Carried. Unanimously.**

CHAIR PHINIZY DIRECTED DELEGATION BODY TO DISCUSS AGENDA ITEM #6, "REVIEW AND APPROVE UNITY TOWN CONSERVATION EASEMENT". Phinizy recognized Commissioner Adler.

Commissioner Adler discussed the paper work brought to them, concerns about wording, and wanted delegation to be aware of the wording and to provide their approval. Phinizy pointed out Ethal Jarvis and Jenny Wright were currently present, plus Commissioners, should Delegation body have questions. Rodeschin pointed out this was the first she was exposed to the new easement and wording. Rodeschin questioned wording on page 3 of 13 "property shall not be sub divided ...", asking what the wording meant. Wright

indicated, "if property is sold it cannot be sub divided. It is only a single building lot. We thought it would be better for the property to have someone live on it." She pointed out the only changes in wording to the easement was to page 4 of 13 #3 reserve rights entire paragraph changed. She indicated, in essence if someone chooses a 5 acre house site on the property, that 5 acre piece will not be part of the land that people are allowed to walk on, providing privacy for the owners. Jarvis indicated the Grantors and Commissioners are the ones that must approve this. Jones questioned who was currently paying the taxes on property? Jarvis indicated the County, as they own it. Jones questioned, "if there is a tax sale from logging who receives this?" Jarvis and Wright both indicated the County, as the County owns the parcel. Phinizy indicated, "consider this, it's one lot, not to be subdivided, but if you ever sell it, you would be able to enjoy it for conservation and simultaneously you could timber it and pay that tax to Unity. Jones pointed out areas where easement brings up issues of gravel and mining. Wright indicated since the County owns the property they can do the same as they have done in the past.

*(It is now 12: 37. At this point Rep. Allison left meeting.)*

Jones indicated she felt at that meeting, and still feels, that the easement document was too generic. "I find it difficult to explain how we give up an asset that would hold a revenue that we may need in the future at some point, and I feel this document (*the new worded easement*) is restrictive with its wording". Ferland indicated she agreed with Jones. She indicated she had circled more questions on the new worded easement document than "you can imagine". She pointed out documents discuss dams and stated she was not aware there was a dam on the parcel or even if one could be built, and if built, who would be responsible for damages? Ferland continued, indicating "we will be (responsible)", "Breach of easement? We will be responsible.", "I'm not comfortable with this." Phinizy pointed out that the county owns a piece of land, that we have given over a conservation easement, but that this does not give away the opportunity for the county to use resources on the parcel. He added, "we are responsible anyway if we own the lot". Phinizy questioned Hathaway, asking if he (Phinizy) was wrong in his understanding? Hathaway questioned the advantage to the County entering into this easement contract? He did not feel comfortable discussing a document he had not reviewed. Wright pointed out the document was previously given to the commissioners to review. Hathaway indicated he had no recollection of the document. He indicated he was reluctant to comment on a document he had not reviewed. Leone indicated he had originally voted against the easement, that it brings up two issues. He commended Unity for being concerned about their plan, "1) fine and dandy, all wonderful for it to used as forest, 2) it's a county asset". "I have to account for the people that vote me in. We have to underwrite the easement and I'm concerned. I want more time with this as it's questionable (the Delegation original vote). Our budget is in tough shape." Odell asked if the Delegation was bound by the vote if a new document was created subsequent to that meeting? Hathaway responded, if in fact that was so, that question may arise, but he is reluctant to give insight without reviewing either document. Jones indicated, "I voted on the prevailing side when it was voted on and I would like to back up that vote." Jarvis quoted from the Unity Town minutes the vote outcome she had. She pointed out, at the following meeting Rep. Jones brought up disagreement of vote, and she pointed out that there was no discussion. Jones indicated she had asked, at that time, if they had to go by this now and was told by Commissioners and others at meeting that they would only be discussing this, not voting on it. Jones pointed out that minutes did not reflect her discussion. She indicated the day she asked this was 7-14-01 as she indicated she wrote it out on a paper. Jarvis pointed out that nothing changed on the easement except for the changes for the "back up people", the five acres. She also pointed out that the prior easement went

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## MEETING NOTES

through two lawyers who were comfortable with the document. She indicated they felt the easement was a done deal, even though the language (in some sections of the easement) was not. Jarvis addressed Rep. Leone, indicating "you are not taking an asset away from the county, this is to ensure that the Sullivan County residents have a place to go". She cited the "minor" trail put into Marshal Pond area which caused "huge" headlines. Jarvis thanked the Delegation and Commissioners for their foresight into the matter. Adler asked if the 258.4 acres was in current use and had a recreational addendum to it? Jarvis indicated it was in "current use", but not sure of recreational use. Phinizy commented, "I could be wrong but I believe we can post the land, even at lowest use". Adler pointed out if property opened to public access they would be encouraging the public to use the land. Phinizy indicated it could be put as "unapproved woodlands" which is the lowest rate for public use. He pointed out that the public is already allowed on it as the county does not post it. Adler questioned if the acreage was currently subdivided by roads with natural boundaries, forming it into multiple entities? Jarvis indicated there was a road on the edge of the property, two big fields, and a house foundation, forming one large piece of property. Adler asked if they had a tax map? Leone asked Jarvis if Unity thought about buying the parcel? Wright indicated the former Commissioners were in favor of granting the easement to Unity and had approached the town. She indicated it was also put to the delegation, and at times, members questioned if they should hold onto the land, but that the Delegation body approved of the easement. She indicated they were surprised when the easement was not signed. "I'm not sure it should be brought up again. It's not proper to be brought up when approved (previously) by (the) delegation. The only change was something that the forest society came up with to give to the resident to allow for more privacy so that it would be more desirable to a future owner." Phinizy stated "Do we say conservation is a great thing to the county or do we consider it as a value as large parcels are getting harder

to find therefore value increases?" Leone, "I empathize with Unity and what they are doing, but with the county it's becoming more of a business thing with us." Phinizy commented, "I don't feel we have handed it over to them but made a relatively good business decision." Wright indicated the parcel bordered a Class Six highway. Odell indicated he felt the "core question is what happened in June 2000? Does the delegation have the option to reverse it?" He indicated he felt uncomfortable that Hathaway had not reviewed the document, and would like his opinion. Phinizy questioned how long they had had the easement document? Hathaway reiterated he had never seen the document to his knowledge. Phinizy commented, "I'm short about this issue as I feel we've had this well over a month. Certain objections have been made. Regardless of the County Attorney opinion, you could have gone to your own attorney". Odell pointed out they just received the new document and stated he never thought of going to an attorney on his own. Rodeschin, "lets move to table the issue until the County Attorney has reviewed it and report back to the delegation". Flint indicated he did not think the delegation could table the matter. Odell questioned if they were bound by acts of a prior delegation? Hathaway indicated he had insufficient info to answer the question. Hemenway indicated "my understanding was that the County Commissioners and the Conservation District wanted to form an easement, that RSA's require they get delegation approval. Once the document is prepared it needst authorization from delegation for Commissioners to continue with this easement. They had authority to sign it from Delegation", but he indicated the question came up about long range planning. "I understand by that vote to go ahead with the creating of this easement". Phinizy indicated that the Delegation was currently questioning the wording in the new easement. Leone, "I recall the day we voted 9-2 vote that was not on the agenda, it was brought up by a member of delegation, I questioned why and it was indicated they were tired of waiting and were not making good progress so I voted no". Jarvis indicated she had a copy of the agenda for that day and that Agenda Item #2 stated they would be reviewing and approving the easement. Jones indicated David (Kibbey) apologized for not getting group together. "When he finished, you (Phinizy) or Peter said we voted on historical land grant and if we were in favor of that, to stand up and called for a vote and that took everyone by surprise as they did not think they were going to be voting on this issue and did not have the easement". Phinizy indicated "Dave was stonewalling the issue and after we discussed it to a great degree we needed to make a decision". At this point, Phinizy read from minutes shown in FY '00 report. Leone commented he had not been prepared to vote that day and that was all he wanted them to know. Jarvis discussed the "Vision 2000" report and that they recommended, on page 18, to continue funding the property. She indicated she also found a report from 10 years ago that said the same thing, "keep the property". Franklin, "When Bob Hemenway indicated authorized (allowed), when body "authorizes", if delegation has authorized it's giving them the approval". At this point, Rodeschin stood up indicating she needed a five minute conference break to talk to Leone. Phinizy authorized break for the entire delegation.

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| Page 9 ... Aug. 29, 2001 S.C. Delegation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | MEETING NOTES |
| (The time is 1:21 p.m. Meeting reconvened at 1:24 p.m.)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |
| Chairman Phinizy recognized Odell.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |               |
| Odell indicated they needed to find a consensus, and to get it done quickly. He indicated he values the judgement of Hathaway, and would like him to review the document. Cloutier questioned how long it would it take for Hathaway to review it, wondering if it would be ready by the 10 <sup>th</sup> ? Phinizy pointed out that the September 10 <sup>th</sup> meeting was strictly for the June 29 <sup>th</sup> review and approval of minutes. Hathaway pointed out that asking him to look at the document did not tell him what the delegation wanted from him. I can tell you what it says, but the 2 <sup>nd</sup> issue is the authority issue which is separate from this document, I want to make sure I got assignment down right. Should I investigate what this document does and what does "authorization" mean and should this delegation overrule it? Ethel was enlightening me on what was being discussed at the last meeting. I will need to talk to someone on the Delegation who was present at the meeting. I'll first address if this delegation has authority/ability to reconsider their vote. Hathaway indicated two questions could arise looking at easement: 1) does it do what party's expect it to do, and 2) is it a wise thing to do?" Phinizy indicated to address only "what it does". |               |
| Rodeschin entertained a motion.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |               |
| <b>Motion: Would like to move to table this easement issue and to have the County Attorney, 1) give us the definition of "authorization" and actions taken last year, and to 2) to look at easement and tell us what it does and does not do. Not to come out with recommendation.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |               |
| Motion seconded by Leone.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |               |
| Discussion: Franklin, "We need to know if current delegation has any authority to act on this?" Hathaway indicated he'd address that comment.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |               |
| <b>Voice vote: Carried. NO votes: J. Cloutier and J. Phinizy.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |               |
| Wright suggested that the County Attorney, when looking at this issue, that all delegation members had copy of easement last year and that the document was given out well in advance of the meeting. Jones indicated she remembered clearly that she was waiting for "the report" that the June 30 <sup>th</sup> 1:00 p.m. Agenda indicated would be revealed, but never received "the report"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |               |

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| CHAIRMAN PHINIZY DIRECTED DELEGATION BODY TO AGENDA ITEM #7 "DISCUSS BIDDING POLICY"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Phinizy recognized Commissioner Adler.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Adler indicated the County had concerns about the bidding practices so wanted input from the full delegation. He indicated his hopes were for ALL department heads to use the same policy. Adler handed out to all delegates copy of the policy. Nothing was discussed on this as it was indicated by Hemenway the Commissioners are currently reviewing the document.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| CHAIRMAN PHINIZY DIRECTED DELEGATION BODY TO AGENDA ITEM #9 "DISCUSSION BY DELEGATION REGARDING POTENTIAL LEGISLATION".                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Phinizy indicated he knew of one piece of legislation pending which would affect the county. Odell discussed rising cost of medical care for prisoners at county jails. He indicated he met twice with superintendents of jails. They've noticed prisoners are sicker and unhealthier than the public thinks, with a lot of the cost tied to drugs for medical treatment and tied to drug addictions. He indicated they were drafting legislation to empower jail superintendents to use medicaid rates to negotiate with medical care providers as they (health care providers) say medicaid rates are reasonable. He pointed out a problem with another similar legislation pertaining to the Concord Hospital. He indicated he needed senators, people from other counties, and from Connie's committee to back this legislation that he was helping to write. Hathaway commented that New Hampshire is widely regarded as having the best mental health system in place, and that the virtue we see in this system has burdened our prison system. Rodeschin encouraged Odell to attain cosponsors on legislation from counties of Manchester and other larger ones. Cloutier indicated he also had two bills filed: 1) requiring the state to reimburse counties for cost of prisoner incarceration, and 2) increasing the county share from 4% to 6% for the fees collected from transfer tax. He indicated he was also looking for sponsors on both bills. Jones pointed out her committee would be convening on the |

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| Page 10 ... Aug. 29, 2001 S.C. Delegation                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | MEETING NOTES |
| September 12 <sup>th</sup> if they wanted to discuss the bills then. Both Leone and Rodeschin encouraged them to get southern legislators to back them.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |
| CHAIR PHINIZY DIRECTED THE DELEGATION BODY TO DISCUSS ANY NEW BUSINESS.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |
| Flint questioned how they should respond to Rep. Burling's written request? Phinizy pointed out that they had taken a good step and at their next meeting would review this.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |               |
| Rodeschin briefed the delegation on the House Redistricting Committee, where Burling and Rodeschin are on the task force for Sullivan County. She pointed out, as Claremont population has decreased, there would be one less representative for that area. Rodeschin indicated she and Phinizy would be meeting to map out the district, and were looking forward to input from each incumbent. Rodeschin requested Thurston to copy a two page " <i>House Redistricting Committee</i> " report which showed Sullivan County towns, the District, Number of Seats, and population in each town. (This report was given to the delegates at this meeting.) Rodeschin pointed out that there must be a public hearing in each county by October to get recommendations for the redistricting. She indicated the mapping will be coming in (to the State Office Building) and would be open (to the public) on the 4 <sup>th</sup> floor to view the software.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |               |
| Phinizy suggested that Rodeschin and Franklin meet with Thurston on how to deal with the June 29 <sup>th</sup> minutes, and to discuss hiring stenographer and/or purchasing a recorder. Flint pointed out that the general practice of the delegation was to have a new member of delegation be the clerk. He indicated this practice was done until it was decided that democrats do it differently.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |               |
| Ferland presented, to the delegation body, a problem in Charlestown with a funding cut to " <i>Sullivan Meals</i> ". She pointed out that the individual managing the program took it upon themselves to stop some of the deliveries without prior notice. They then used the " <i>Meals on Wheels</i> " program, out of the " <i>Claremont Soup Kitchen</i> " and that some of the food was thrown away as not good. The selectmen checked into the problem and indicated they would withhold payment. Ferland indicated she made a call, herself, and expressed her concerns. At this time Ferland indicated she was requesting the support of the delegation, and asked if the Delegation Chair would draft a letter to Mr. Walker to point out that they are not providing the service they indicated they would. She asked the delegates if they had heard of the same problem in any of their towns. Phinizy indicated he had no problem with the delegation doing a letter. He commented, "Ferland is trying to project, what if you were one of the major places that this occurred?" He opened the floor to comments. Leone agreed it was appropriate to do letter from Chair, and to advise them how we would follow up if problem was not rectified. Flint questioned how this fell with county duties? He indicated he felt that it was not a county delegation matter. Leone indicated he felt it was their concern. Flint asked why the Charlestown selectboard did not write the letter. Ferland pointed out that they had. She pointed out that the problem does not just involve Charlestown, as the burden is placed on the Claremont facility, ultimately affecting the Sullivan County residents. Rodeschin indicated " <i>Meals on Wheels</i> " comes out of the <i>Sullivan County Nutrition</i> program. Phinizy asked what the Delegation body wanted to do? Leone indicated he felt there was not much to do other than express their concerns. Ferland pointed out that there was no previous warning to the recipients of the meals when the service was discontinued. Cloutier indicated the wording could include something like "if you apply for future funding", "if this continues the delegation will take a |               |

dim view". He indicated there were ways to tactfully word it. He added, if they had funded that program he would have suggested to put a halt to the funding.

Leone pointed out that Sullivan and Belknap counties were denied emergency weather funding, by Lee Robertson. He indicated Robertson's reasoning was insufficient evidence, based on lack of information collected at the "rest area". Phinizy indicated Odell sent inquiries to Washington. Phinizy indicated both counties did not have enough volunteer reporters to be part of the weather group. He indicated if we had, and collected the data, they would have received funding assistance. He indicated they tried retroactively to collect it, but has since "dropped the ball". Rodeschin indicated Newport had a great concern pertaining to this matter so the selectman asked her investigate the issue. She found the funding was not received as we (the county) did not have a "certified data collector". She cited

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#### MEETING NOTES

the criteria for being a Certified Collector: a three hour course. She indicated Newport selectman were in the process of getting a certified person for future and indicated if the Delegation had other recommendations (people), that would even be better. "All we need is one in Sullivan County". Phinizy asked Leone and Rodeschin to contact the selectboards in each town to request volunteers to get certified.

A motion was entertained. [Unsure who made or seconded the motion]

**Motion: to adjourn meeting at 2:11 p.m..**

Motion seconded.

**Voice vote: Carried unanimously.**

Respectfully submitted,

Sandy Harris, Clerk

SH/s j-c. (Minute Taker)

County Commissioners Office

14 Main St.

Newport, NH 03773

Meeting Description **S.C. Full Delegation Meeting**

Date September 10, 2001 Time 9:00 a.m. Location Newport, S.C. Commissioners Conference Room

| Scheduled Time                                                                                                                                        |              |  | Actual Time        |                    |             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--|--------------------|--------------------|-------------|
| Start                                                                                                                                                 | Stop         |  | Start              | Stop               | Total Hours |
| 9:00 a.m.                                                                                                                                             | Undetermined |  | 9:10 a.m. (Approx) | 11:00 a.m (Approx) |             |
| Persons Attending                                                                                                                                     |              |  |                    |                    |             |
| Delegation Representatives in Attendance: Peter Franklin, Bob Odell, Connie Jones, Beverly Rodeschin, Brenda Ferland, and Gordon Flint                |              |  |                    |                    |             |
| Delegation Representatives Absent: David Allison, Peter Burling, John Cloutier, Joe Harris, Sandy Harris, Richard Leone, James Phinizy, and Amy Robb. |              |  |                    |                    |             |
| County employees in Attendance: Bob Hemenway, Cathy Thurston, and Sharon Johnson-Callum (minute taker)                                                |              |  |                    |                    |             |
| Item To Be Discussed                                                                                                                                  |              |  |                    |                    | ✓           |
| Review corrections made by Franklin & Rodeschin, and one submitted by Odell, pertaining to the June 29, 2001 Delegation Minutes.                      |              |  |                    |                    |             |
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|                                                                                                                                                       |              |  |                    |                    |             |

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| Page 2 ... Sep. 10, 2001 Full Delegation Meeting                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | MEETING NOTES |
| Peter Franklin: Pointed they did not have a quorum to approve the minutes.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |
| Members discussed options they could do. One option which came up was to attain votes over the telephone from absent representatives. Rodeschin and Hemenway left discussion to discuss this latter option with Attorney Marc Hathaway. Cathy Thurston searched through RSA's to locate any section which might cover this matter.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |               |
| Rodeschin & Hemenway: They indicated Hathaway stated "NO" to attaining votes over the phone, and suggested printing "Revised Draft" on the updated minutes, then to get approval of the quorum at the next delegation meeting.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |               |
| Attendees discussed options further.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |               |
| Johnson-Callum/Odell: Pointed out the addition of the name "Rep. Allison as Chair" to be added to #17, 2nd sentence, after the word "committee", and before the name ", Odell". [This correction has been placed into the "Revised Draft Copy" minutes.]                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |               |
| It was then unanimously agreed upon, by representatives in attendance, to print "Revised Draft Copy" on the corrected June 29, 2001 minutes, which would include this last correction.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |               |
| It was unanimously agreed upon to also include, in the "Revised Draft Copy" a footnote indicating: "Final Draft not approved for lack of a quorum. Representatives Franklin, Odell, Jones, Rodeschin, Ferland, and Flint unanimously approved the draft. Absent members were: Allison, Burling, Cloutier, J & S Harris, Leone, Phinizy, and Robb."                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |               |
| Peter Franklin: Asked attendees if there was any further discussion on this issue.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |               |
| Rodeschin: Indicated they may want to discuss the "quorum" issue at their next meeting.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |               |
| Bob Hemenway: Handed out and discussed the nursing homes published rates. [Chart attached to these minutes for all that did not attend this meeting]. This spread sheet of rates reflects daily rates from 3-01-00, 10-01-00, 2-01-01, and the new rates from 10-1-01. Also reflected on the chart is a recap of the increase or decrease in rates from 2-01-01 to 10-01-01 and from 3-01-00 to 10-01-01. Hemenway indicated the county's new rates reflect the first phase of the wage increase. Factors which determine rates: 1) acuity level of resident, 2) cost report submitted in FY '99, and 3) budget adjustments. He highlighted on the "William Clough ECU" which lost \$3.01 per resident per day" and "IHS of Claremont" that lost \$8.17. He indicated Chris Martin of IHS of Claremont contacted him wanting them to make a public statement to show impact of Medicaid rate. Hemenway pointed out that last year and 1/2 Sullivan County Nursing Home increased rates by \$2.47. |               |
| Franklin: Questioned what the \$1.08 rate increase (by the Sullivan County Nursing Home) would have on the budget.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |               |
| Hemenway: Indicated it would work out to be a \$5,000 increase in revenue each month, if the census stayed the same. He indicated budget based on census of 142, and that they were currently averaging 146-147.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |               |
| Franklin: Asked about a six month increase average.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |               |
| Hemenway: Indicated he had averaged the first two months. He found it would be approximately a \$13,000 increase in revenue per month.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |               |

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| Page 3 ... Sep. 10, 2001 Full Delegation Meeting                                                                                                                                                                                                                  | MEETING NOTES |
| Franklin: Commented, "It looks, if you view IHS in Claremont, that if anything it will go up."                                                                                                                                                                    |               |
| Rodeschin: Indicated they needed to discuss the "quorum" issue at their next meeting. She also pointed out that the Newport Town secretary was getting \$12 per hour to take minutes, and they needed to discuss, at their next meeting how they want to do this. |               |
| Franklin: Commented that he personally could not ask a delegation to take minutes, causing them to take time away from them participating in the meetings as a representative.                                                                                    |               |

Ferland: Commented that she was very against paying anyone to take minutes, and that the Delegation Clerk should be the one to do that.

**Flint:** Commented that the Delegation Clerk had always taken minutes in the past.

JONES: Commented that if a representative did not want to take minutes, they should not have to take minutes.

Franklin: Indicated he felt it perfectly acceptable if they could get a volunteer from within the delegation members, and to do the minutes well, that would be all right.

Rodeschin: Commented, she agreed with Brenda. She indicated she knows it's (taking minutes) is not a fun job. She pointed out how the State Finance and Fiscal Committees take minutes verbatim, that the Senate tapes their meetings and also has a secretary present, and that motions and vote taking are a primary part of the minutes.

Ferland: Suggested when someone is taking notes, initials could be used in place of full names. She found this saved on time.

O'dell: Pointed out that S.Harris (current clerk) was absent from a lot of meetings.

Ferland. Commented, she was unsure S. Harris understood her job (as clerk). Ferland indicated she was willing to approve the purchase of a recorder, and for the clerk to go home with the minutes to write up the motions, but firmly against paying for an outside person to be paid to take their minutes.

Franklin: Discussed the "pyramid" shaped recorders that are used at meetings.

Odell: Commented that the meeting starts to loose shape as the recorder picks up a lot of noise.

Jones: Pointed out that the clerks in the state house committees don't have time to talk, that they just take notes only.

Ferland & Rodeschin. Both pointed out that they were never shy about getting involved in a delegation discussion while they had to take minutes.

Franklin: Indicated he would talk to J. Phinzy on the issues brought up in their meeting today.

Rodeschin: Indicated it was a "delight and fun" working with Peter, and wanted to also thank C. Thurston for her help.

Flint: Commented that the June 29th meeting was a "very tough" meeting to take minutes at.

Page 4 ... Sep. 10, 2001 Full Delegation Meeting

## MEETING NOTES

Franklin: Indicated he felt they should all thank Rodeschin for bringing this matter, pertaining to the erroneous minutes, forward

Respectfully submitted,

Sharon Johnson-Callum (minute taker)

# Sullivan County Full Delegation

Oct. 19, 2001

**Summary Notes of Meeting** Commissioners' Conference Room 9 a.m.

## Persons Attending:

Delegation representatives in Attendance: David Allison, John Cloutier, Brenda Ferland, Peter Franklin, Joe Harris, Sandy Harris, Constance Jones, Richard Leone, Bob Odell, Jay Phinizy, Beverly Rodeschin, arriving later Amy Robb.

## Meeting Notes Approval:

|         |                                  |             |          |
|---------|----------------------------------|-------------|----------|
| May 25  | BR motioned to approve           | JC seconded | approved |
| May 15  | BR motioned to approve           | JC seconded | approved |
| June 29 | BR motioned to approve revisions | DL seconded | approved |
| Sept 10 | meeting lacked quorum            |             |          |

## Executive Committee met 11/19/01 AM

Voted to accept first quarter figures pending adjustment  
Surplus estimate \$150,000 - \$200,000 for the year.

## Mileage Reimbursement

County Attorney – no adjustment because it is set biannually and should not be charge now.

## Unity Conservation Easement

BO wanted discussion

Marc Hathaway, County Attorney, gave out a detailed analysis to delegation. He said in RSA 24:13 whether county convention authorizes was “mandatory” or “permissive” but cannot “compel” to act. Does this body have the power to act if previous convention already voted? His answer was “yes”.

Review easement and see what it does and not pass judgement.

Conservation easement should be thought of as a conservation restriction  
Set aside 5 acre parcel subject to approval by Unity

Attorney Hathaway said, "the only unusual part of this easement is the time frames". He said there is no ambiguity as to the intent of this body that the commissioners had the power to act as of June 2000.

Chair asked Unity public to comment. Ernie Bridge spoke to protect property so it would not become a sub division.

Re; Judkins Easement: BO moved to postpone the discussion and any appropriate votes to next delegation meeting. Seconded by PF  
Should the Town of Unity want to respond to the County Attorney's report, they should be given the time to do that at the next meeting.

Re: St. Sauveur Property

Ethel Jarvis: Why was property valued at \$145,000 and sold for \$85,000? She said that she was denied copies of documents related to the sale of this property by County Commissioners.

Don Clark, County Commissioner responded: There are contingencies still being worked out....that part of property was sold...no commission was taken by reality...there was an ad in the paper.

Re: Nursing Home Advisory Committee

BO said that the first meeting was held last night....Brandt Denniston, chair of Nursing home study committee...study wants to meet with commission...study asks commissioners to be at meetings...study asks for a recorder of notes....study asks help from Bob Hemenway...Next meeting Nov. 1

Members names suggested and chair picked: Judge Leahy, Harvey Hill. Dr. Schumacher, Henry Rodeschin. Rep. Jones. Rep. Franklin. Gata Hudson, Debra Lewis, Com. Adler, Rep. Odell

Eagle Block:

Patryc Wiggins made a presentation for funding for the Eagle Building and for support for Precision MetalWorking Industry. The following signed in for PW presentation:

David Osgood D. Director Southwest Community Services  
Ella Casey Newport Area Chamber of Commerce and Econ  
Becky Maiola Newport Selectperson and Econ  
Francis Walsh Sullivan County Economic Development

Kathy Hubert Pres. Economic Corporation of Newport  
Keith Thibault Dev. Dir. Southwest Community Services  
Andrea Ansevin-Allen Economic and Community Development, USDA  
Rural Development

Motion by BR and seconded by PF for Delegation to send a letter to DRED in support of Econ Funding.

#### Prison System:

Sandy La Pointe, Head of Prison System gave an alert: Over capacity by six to ten prisoners daily. Population going through the roof. Twelve women in three rooms...sleeping on the floor.... one officer to every twenty-eight to thirty prisoners. She requested to be on the agenda on going. She noted many more violent people than she has seen in her career....especially last month.

#### Meeting Minutes

Chair asked commissioners to look into a stenographer. BF said that Clerk should take the minutes. Clerk SH said that she was assured by Chair that she would oversee the minutes but not actually take them because she feels she cannot adequately be part of meeting while taking the notes. She said this assurance by Chair is what prompted her to accept the position of Clerk even though she was chosen as Clerk in her absence. Chair agreed that both BF and SH were correct.

Re: Sunapee article in paper.

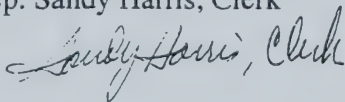
Chair will write a letter to *Eagle Times*.

Sheriff Prozzo also responded to inaccuracies in billing procedures for extra activities regarding Sunapee.

BF Motion to Adjourn

PF seconded

Submitted by Rep. Sandy Harris, Clerk



## **Sullivan County Full Delegation Meeting**

January 25, 2002    Newport, NH

### **Attending:**

David Allison  
John Cloutier  
Brenda Ferland  
Gordon Flint  
Peter Franklin  
Joe Harris  
Sandy Harris  
Constance Jones  
Richard Leone  
Bob Odell  
Jay Phinizy  
Amy Robb  
Beverly Rodeschin

Absent: Peter Burling

The Delegation Meeting was Tape Recorded.

Motion by Bob Odell: The Delegation instructs County Commissioners to make full payment (\$54,144) of the balance of impact fee to be paid within 30 days of the beginning of fiscal year 2003.

Seconded: John Cloutier

Motion passed unanimously by those attending by roll call vote.

Motion by Gordon Flint: to reimburse committee on grants for mileage and expenses.

Seconded by Richard Leone

Motion passed unanimously by those attending (Allison having left early) by roll call vote.

Motion by Brenda Ferland: Take \$11,800 out of line anticipation note interest 10900-20092 upon stipulation that this covers two employees and training and travel. The system is to be purchased only if it proves satisfactory.

Seconded by Constance Jones

Motion does not carry by roll call vote: J. Harris, S. Harris, Jones, Leone, O'Dell, Phinizy, Rodeschin voting NO.

Cloutier Ferland, Flint, Franklin voting YES.

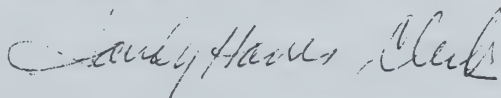
Motion by Bob O'Dell: To Transfer \$6,500 from the Human Services Department intermediate nursing care line (10490-15057) to the medical referee department as follows: Travel expenses \$1,500 and autopsies \$5,000.

Seconded by John Cloutier

Unanimous voice vote to pass with those attending (abs. Allison, Burling)

Roll Call votes and agenda attached to report.

Sandy Harris, Clerk



#### Sullivan County Delegation Meeting

March 4, 2002

Present: Representatives Ferland, Allison, Cloutier, Flint, Jones, Leone, Phinizy & Rodeschin.

Also attending: Commissioners McConnell & Clarke, Attorney Hathaway, Mr. Hemenway & Ms. Smith-Jones, *Eagle Times*.

Meeting called to order @ 2:07 PM

Representative Ferland asked questions regarding sewer costs. Mr. Hemenway responded that the full cost was supposed to be amortized over five years with a total projected cost of \$105,000 and that the corrections department and nursing home were allocated proportional costs. There was additional discussion.

Commissioner Clarke addressed points regarding the 'disputed' costs with the City of Claremont iterating that:

- a) the original projected cost/impact fee was to be \$105,000
- b) "flowage" was determined to be less than anticipated
- c) the cost/impact fee was recalculated accordingly to \$75,000
- d) that there had been a verbal understanding/agreement made between the former Claremont city manager & the county.
- e) recommendations were made regarding payment.

Representative Ferland questioned why the 'fee' was not paid out per the terms of the contract. Commissioner Clarke responded that the fees should have been paid 'up front' upon agreement. Mr. Hemenway iterated that the bill for the fees had not been sent to the county until November 2001.

Representative Rodeschin asked whether or not the contract had been reviewed. Mr. Hemenway replied no and Mr. Hathaway replied no when asked but qualified that he had not been requested to review the agreement. There was further discussion.

Commissioner Clarke stated that the fee should be paid, however, that the interest previously billed by claremont would not be charged should the sum be paid as of 3/4/02.

page 2. Delegation Meeting, March 4, 2002.

Representative Ferland moved "...that upon the recommendation by the commissioners that \$54,144 be transferred from the *Interest anticipation Notes, line, 10900-20092*, to the *Nursing home operation and plant dept line, sewer cost, 40550-19080*, in the amount of \$43,857 and to the *Department of Correction, sewer cost line, 10600-19080*, in the amount of \$10,287. (Which sums are) To be paid immediately to the City of Claremont with no interest cost or penalty, as of March 4, 2002.

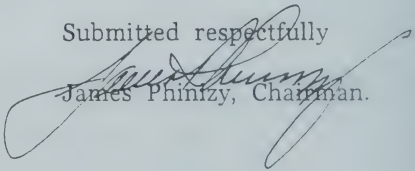
Seconded by Representative Cloutier.

The roll was called. All representatives present, specifically: Representatives Allison, Cloutier, Ferland, Flint, Jones, Leone, Rodeschin & Phinizy voted in the affirmative. There were no votes in the negative. There being a quorum, the motion passed.

Representative Leone inquired as to whether or not there were any other 'verbal' agreements or understandings. Mr. Hemenway replied that there were none.

Representative Ferland moved that the meeting adjourn. It was a unanimous voice vote. Meeting adjourned at 2:53 PM.

Submitted respectfully

  
James Phinizy, Chairman.

|                                                                                                                                                                                                                    |                                                          |               |             |                                       |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|---------------|-------------|---------------------------------------|---------------|
| MEETING AGENDA                                                                                                                                                                                                     |                                                          | MEETING NOTES |             | Sullivan County Commissioners Office  |               |
|                                                                                                                                                                                                                    |                                                          |               |             | 14 Main St.                           |               |
|                                                                                                                                                                                                                    |                                                          |               |             | Newport, NH 03773                     |               |
| Meeting Description Nursing Home Advisory Presentation                                                                                                                                                             |                                                          |               |             |                                       |               |
| Results Desired For Delegation to view presentation of Nursing Home Advisory Committee                                                                                                                             |                                                          |               |             |                                       |               |
| Date March 14, 2002                                                                                                                                                                                                |                                                          | Time 7:00 PM  |             | Location Newport - Jury Assembly Room |               |
|                                                                                                                                                                                                                    |                                                          |               |             |                                       |               |
| Scheduled Time                                                                                                                                                                                                     |                                                          |               | Actual Time |                                       |               |
| Start                                                                                                                                                                                                              |                                                          |               | Start       | Stop                                  | Total Hours   |
| 7:00 PM                                                                                                                                                                                                            |                                                          |               | 7:05        | 8:15                                  | 1 hr. 10 min. |
| Persons Attending                                                                                                                                                                                                  |                                                          |               |             |                                       |               |
| Representatives: Jay Phinzy, Connie Jones, Brenda Ferland, John R. Cloutier, Gordon Flint, Beverly Rodeschin, and Bob Odell                                                                                        |                                                          |               |             |                                       |               |
| Commissioners: Rudy Adler, Donald Clarke, and Jean MacConnell                                                                                                                                                      |                                                          |               |             |                                       |               |
| Advisory Committee Members: Brandt Denniston, Deborah Lewis, Henry Rodeschin, Harvey Hill, and Robert Hemenway                                                                                                     |                                                          |               |             |                                       |               |
| Items To Be Discussed                                                                                                                                                                                              |                                                          |               |             |                                       |               |
| 1                                                                                                                                                                                                                  | Report/Presentation from Nursing Home Advisory Committee |               |             |                                       | ✓             |
| 2                                                                                                                                                                                                                  | Proshare Discussion                                      |               |             |                                       |               |
|                                                                                                                                                                                                                    |                                                          |               |             |                                       |               |
|                                                                                                                                                                                                                    |                                                          |               |             |                                       |               |
| MINUTES                                                                                                                                                                                                            |                                                          |               |             |                                       |               |
| Mr. Denniston presented outline of report of the Nursing Home Advisory Committee and then took questions.<br>(Presentation outline copy attached to these minutes for representatives who were not able to attend) |                                                          |               |             |                                       |               |
| There was a discussion regarding possible reimbursement of "Proshare" funds and that a delegation meeting is to be called at the next Session.                                                                     |                                                          |               |             |                                       |               |
| Meeting was adjourned at 8:15.                                                                                                                                                                                     |                                                          |               |             |                                       |               |
|                                                                                                                                                                                                                    |                                                          |               |             |                                       |               |
|                                                                                                                                                                                                                    |                                                          |               |             |                                       |               |
| Minutes Taken by: Rep. Phinzy, Chair                                                                                                                                                                               |                                                          |               |             |                                       |               |
|                                                                                                                                                                                                                    |                                                          |               |             |                                       |               |
| JPL/jc.                                                                                                                                                                                                            |                                                          |               |             |                                       |               |
|                                                                                                                                                                                                                    |                                                          |               |             |                                       |               |
|                                                                                                                                                                                                                    |                                                          |               |             |                                       |               |
|                                                                                                                                                                                                                    |                                                          |               |             |                                       |               |
|                                                                                                                                                                                                                    |                                                          |               |             |                                       |               |
|                                                                                                                                                                                                                    |                                                          |               |             |                                       |               |
|                                                                                                                                                                                                                    |                                                          |               |             |                                       |               |

## Sullivan County Delegation Meeting

March 21, 2002

4:20 p.m.

Concord, NH

### Representatives in Attendance:

Peter Burling  
Sandy Harris  
Beverly T. Rodeschin  
Bob Odell  
Joe Harris  
John Cloutier  
Richard Leone  
Brenda Ferland  
Constance A. Jones  
Peter Franklin

### Non -lapsing Account

#### Funds applied to Nursing Home Costs

##### Motion by Peter Burling

Whereas: County commissioners have voted to establish a non-lapsing account to fund long-term services: Therefore, be it resolved that, pursuant to RSA 24:13 IV, the County Convention hereby authorizes the establishment of a non-lapsing account for the purpose of funding long-term care services.

Seconded: Brenda Ferland

Unanimous vote to pass

##### Motion: Peter Burling

Instruct Commissioners to refund the funds if requested by the State of New Hampshire or the Federal Dept. of Health and Human Services

Seconded: Peter Franklin

Unanimous vote to pass

Bob Odell encouraged people to attend the Nursing Home Study meeting on Sat. April 6 9 to 11:30 a.m. NCTV Newport High School.

Motion to Adjourn: Beverly Rodeschin

Seconded: Peter Burling

*Sandy Harris, Dick*

Meeting Description SULLIVAN COUNTY DELEGATION - FULL DELEGATIONDate April 19, 2002 Time 10:30 a.m. Location Commissioner's Conference Room - Newport

| Scheduled Time                                                                                                                                                                                |  |  | Actual Time |            |               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|-------------|------------|---------------|
| Start                                                                                                                                                                                         |  |  | Start       | Stop       | Total Hours   |
| 10:30 a.m.                                                                                                                                                                                    |  |  | 10:30 a.m.  | 11:55 a.m. | 1 hr. 25 min. |
| Persons Attending                                                                                                                                                                             |  |  |             |            |               |
| Representatives: James Phinzy (Chair), Brenda Ferland (Acting Clerk), Connie Jones, Beverly Rodeschin, Richard Leone, Joe Harris, Peter Burling, John Cloutier, Peter Franklin, and Bob Odell |  |  |             |            |               |
| Commissioners: Rudolf Adler, Donald Clarke, and Joan MacConnell                                                                                                                               |  |  |             |            |               |
| County Employees: Cathy Thurston and Bob Hemenway                                                                                                                                             |  |  |             |            |               |
|                                                                                                                                                                                               |  |  |             |            |               |
|                                                                                                                                                                                               |  |  |             |            |               |

Page 2 ... Apr 19, 2002 Full Delegation Minutes

## MEETING NOTES

Meeting was brought to order at 10:30 a.m.

**Motion made:** TO ACCEPT THE MINUTES OF SEPTEMBER 10, 2001; JANUARY 25, 2002; AND MARCH 21, 2002.**Motion made by:** Rep. Rodeschin**Motion seconded by:** Rep. Cloutier**Voice vote:** All In favor

Rep. Cloutier presented the quarterly budget figures. He explained it appears that there will be a surplus at the end of the fiscal year. It was noted that a new accountant report is being printed for the Finance Committee.

Rep. Leone asked about Pro-share figures. Rep. Burling answered we don't know if we will get federal money. He said Commissioners should be prepared to litigate in Federal Court. Rep. Jones asked where do the funds go. Rep. Phinzy answered they must be applied to Nursing Home, in the Medicaid Cost line, and cannot go into the General Fund.

Rep. Phinzy introduced the boiler repair bill of \$2,300.00. He proposed the money come from 10900-10-20092 Revenue Anticipation Note - Interest line and go to the Court House Complex line 10460-19082 and 10460-19082 General Maintenance line.

**Motion made:** TO TRANSFER BOILER REPAIR MONEY FROM 10900-10-20092 REVENUE ANTICIPATION NOTE - INTEREST LINE TO COURT HOUSE COMPLEX LINE 10460-19082 AND 10460-19082 GENERAL MAINTENANCE LINE.

**Motion made by:** Rep. Odell**Motion seconded by:** Rep. Cloutier**Voice vote:** All In favor.

## COUNTY COURT COMPLEX STUDY GROUP:

Rep. Robb wasn't present so Commissioner Adler gave a brief explanation on County owned land (about 1,600 in Unity). There were no figures on the cost of a new court complex. Rep. Rodeschin said Newport Selectboard have taken an interest and are looking at other buildings in Newport to be used for the courts. There is talk of combining the Claremont and Newport courts. Rep. Odell said it sounds as though the idea is going in two different directions. Rep. Rodeschin based her statement on information in a letter from Rep. Robb. Rep. Jones questioned why District Court would be in Unity. Commissioners Adler and MacConnell said they were asked to provide a report on the County's resources. Rep. Burling believes the State owes us these court facilities and County can get involved. Rep. Franklin wanted to know if any proposals had come from Claremont. Rep. Phinzy doesn't know of any response thus far from Claremont. Rep. Leone asked about previous studies that have been done and County land and the current use of this land. There was further discussion on courts and past history of legislation nightmares created when courts consolidate. Claremont and Newport consider being separate but it will affect State funding.

|                                                                                                                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| GRANT STUDY COMMITTEE:                                                                                                                                                                                                                                               |
| Rep. Ferland gave a brief report on where the Grant Study Committee stands. She said they have had quite a few meetings, some with guest speakers, and the group now feels they are ready to create a policy and recommendations on funding, before the end of June. |
| NURSING HOME ADVISORY COMMITTEE:                                                                                                                                                                                                                                     |
| The Nursing Home Advisory Committee has created a sub-committee that has been working on a RFP. The RFP is to contract with a firm/individual to review the Nursing Home in it's entirety and provide a list of tasks that need to be done. Some                     |

|                                                                                                                                                                                                                                                                                                                                                                                              |               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Page 3 ... Apr 19, 2002 Full Delegation Minutes                                                                                                                                                                                                                                                                                                                                              | MEETING NOTES |
| of the information that came from the facility focus group held in Newport on April 6, 2002 will be included in the RFP. The Delegation was given a draft and will vote on it at their house session in Concord before the end of April. Rep. Phinzy talked about the Saturday work session and some of the good ideas that came from that day long session.                                 |               |
| FINANCE COMMITTEE:                                                                                                                                                                                                                                                                                                                                                                           |               |
| Rep. Clouter reported that the Finance Committee met this morning to discuss the elected official's salaries. Because elected officials had asked to be a part of this process another meeting was scheduled in May.                                                                                                                                                                         |               |
| OLD BUSINESS:                                                                                                                                                                                                                                                                                                                                                                                |               |
| <ul style="list-style-type: none"> <li>Rep. Burling asked to go back to the discussion on Claremont and Newport Courts. He said he would consider filing a bill in September if there was a consensus from the Delegation.</li> <li>The March 4, 2002 meeting minutes will be voted on at the next meeting.</li> <li>No date was set when to vote on elected official's salaries.</li> </ul> |               |
| NEW BUSINESS:                                                                                                                                                                                                                                                                                                                                                                                |               |
| <ul style="list-style-type: none"> <li>Rep. Phinzy suggested that Rep. Jones be on the Executive Committee.</li> </ul>                                                                                                                                                                                                                                                                       |               |
| Motion made: TO APPOINT REP. JONES TO THE EXECUTIVE COMMITTEE.                                                                                                                                                                                                                                                                                                                               |               |
| Motion made by:                                                                                                                                                                                                                                                                                                                                                                              | Rep. Burling  |
| Motion seconded by:                                                                                                                                                                                                                                                                                                                                                                          | Rep. Cloutier |
| Voice vote:                                                                                                                                                                                                                                                                                                                                                                                  | All in favor  |
| Motion made: TO ADJOURN MEETING (TIME NOW 11:55) UNTIL NEXT THURSDAY, APRIL 25TH, PLACE AND TIME AT THE CALL OF THE CHAIR.                                                                                                                                                                                                                                                                   |               |
| Motion made by:                                                                                                                                                                                                                                                                                                                                                                              | Rep. Burling  |
| Motion seconded by:                                                                                                                                                                                                                                                                                                                                                                          | Rep. Jones    |
| Voice vote:                                                                                                                                                                                                                                                                                                                                                                                  | All in favor  |
| Respectfully submitted,                                                                                                                                                                                                                                                                                                                                                                      |               |
| Rep. Brenda Ferland                                                                                                                                                                                                                                                                                                                                                                          |               |
| (Acting Clerk)                                                                                                                                                                                                                                                                                                                                                                               |               |
| BF/s.j-c.                                                                                                                                                                                                                                                                                                                                                                                    |               |

# Sullivan County Delegation Meeting

Called to Order/Reconvened      4/25/02      5:25 p.m.      Concord, NH

Those attending:

Jay Phinizy  
Brenda Ferland  
John Cloutier  
David Allison  
Joseph Harris  
Peter Franklin  
Richard Leone  
Sandy Harris  
Connie Jones

## **Request for Proposal RFP Draft Approval**

Motion made by Brenda Ferland to accept.  
Seconded by David Allison

Vote:

Ferland - yes  
Jones - yes  
Cloutier - yes  
Allison - yes  
S. Harris - yes  
Phinizy - yes  
J. Harris - abstain  
Leone - abstain  
Franklin- abstain

Those voting "yes" said they approved it as a draft only and saw that there were grammatical mistakes.

Motion to adjourn.

Submitted by Sandy Harris, Clerk

**Meeting Description** Sullivan County Delegation - Full Delegation**Date** May 28, 2002 **Time** 10:00 a.m. **Location** Newport - Commissioners' Conference Room

| Scheduled Time                                                                                                                                                                                                                                   |  |  | Actual Time |      |             |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|-------------|------|-------------|
| Start                                                                                                                                                                                                                                            |  |  | Start       | Stop | Total Hours |
| 10:00 a.m.                                                                                                                                                                                                                                       |  |  | 10:06 a.m.  |      |             |
| <b>Persons Attending</b>                                                                                                                                                                                                                         |  |  |             |      |             |
| Representatives: Brenda Ferland, Gordon Flint, David Allison, John Cloutier, Beverly Rodeschin, Jay Phinizy, Amy Robb, Richard Leone, Constance Jones, Peter Burling, Robert Odell, Peter Franklin (Two absent: Rep. S. Harris & Rep. J. Harris) |  |  |             |      |             |
| Commissioners: Joan MacConnell, Rudolf Adler, and Donald Clarke                                                                                                                                                                                  |  |  |             |      |             |
| County Employees and Officials: Sharron King, Catherine Thurston, Mark Hathaway                                                                                                                                                                  |  |  |             |      |             |
| Public: Rachel Jones (Eagle Times)                                                                                                                                                                                                               |  |  |             |      |             |

| <i>Page 2 ... Delegation 5-28-02</i>                                                                                                                                                                                                                                                                                                                                                                                       | MEETING NOTES |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Meeting was called to order by the Chair, Rep. Phinizy, at 10:06 a.m.                                                                                                                                                                                                                                                                                                                                                      |               |
| At the request of Rep. Flint, and with no opposition, topic of district was added to today's meeting agenda.                                                                                                                                                                                                                                                                                                               |               |
| Rep. Flint, chair of the Elected Officials Salaries Committee, reported on his committee's recommendations. The recommendations were as follows:                                                                                                                                                                                                                                                                           |               |
| ▶ County Attorney                                                                                                                                                                                                                                                                                                                                                                                                          | \$60,000      |
| ▶ Sheriff.                                                                                                                                                                                                                                                                                                                                                                                                                 | \$45,000      |
| ▶ Registrar of Deeds                                                                                                                                                                                                                                                                                                                                                                                                       | \$36,000      |
| ▶ Commissioner, Chair                                                                                                                                                                                                                                                                                                                                                                                                      | \$7,850       |
| ▶ Commissioner, (Vice & Clerk)                                                                                                                                                                                                                                                                                                                                                                                             | \$7,650       |
| ▶ Treasurer                                                                                                                                                                                                                                                                                                                                                                                                                | \$4,150       |
| Rep. Flint further discussed these recommendations and answered questions from the delegation. Rep. Ferland, Cloutier, and Odell also answered questions about the salaries and benefits from the elected officials.                                                                                                                                                                                                       |               |
| Rep. Cloutier noted that the committee refused to give the three commissioners health insurance benefits.                                                                                                                                                                                                                                                                                                                  |               |
| <b>Motion made: To approve salaries and benefits for the County Attorney, Registrar of Deeds, and Sheriff, as recommended by the Elected Officials Salary Review Committee.</b>                                                                                                                                                                                                                                            |               |
| Motion made by: Rep. Rodeschin                                                                                                                                                                                                                                                                                                                                                                                             |               |
| Motion seconded by: Rep. Flint                                                                                                                                                                                                                                                                                                                                                                                             |               |
| Discussion: Rep. Burling questioned what the total cost of all salary and benefit increase for all officials would be on the tax paper. No member of the committee could accurately answer question.                                                                                                                                                                                                                       |               |
| Chair recessed the meeting at 10:29 a.m. to get a figure for Rep. Burling.                                                                                                                                                                                                                                                                                                                                                 |               |
| Meeting was called back to order at 10:37 a.m.                                                                                                                                                                                                                                                                                                                                                                             |               |
| Discussion continued:                                                                                                                                                                                                                                                                                                                                                                                                      |               |
| Rep. Jones reported that \$12,505 total for full time elected officials. \$14,203 total for all elected officials would be total impact on tax payers. Rep. Burling questioned if \$25,638 was the figure? Rep. Ferland and Odell reported that the \$25,638 figure is from adding in health insurance benefits for the three commissioners, which the committee refused to include. Rep. Burling announced his opposition |               |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| to the increase in salary and benefits for the Attorney, Registrar of Deeds, and Sheriff because his constituents could not afford further property tax increases. Rep. Odell said though the three elected officials should not be held hostage to Rep. Burling's concern about the property tax. Rep. Flint and Jones strongly defended their committee's recommendations. Rep. Burling suggested that the three elected officials all deserve their raises, but asked if the budget could be cut to make up for the increases. Rep. Robb suggested cutting, Sullivan County Economic Develop Agency, which would help compensate for the raises. |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Rep. Odell moved. Rep. Rodeschin called the question.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Vote: Approved by roll call vote. Nine - YES. Three - NO.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| Page 3 ... Delegation 5-28-02                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | MEETING NOTES |
| <b>Motion: To level fund the salaries of the three Commissioners and Treasurer and keep them same as they are presently with no health insurance.</b> (Time 11:02 a.m.)                                                                                                                                                                                                                                                                                                                                |               |
| Motion made by: Rep. Rodeschin                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |               |
| Motion seconded by: Rep. Robb                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |               |
| <i>Amended Motion: To fix the salary of Commissioner-Chair at \$7,850, the other two Commissioners at \$7,650, and the Treasurer at \$4,150 with no health insurance benefit.</i>                                                                                                                                                                                                                                                                                                                      |               |
| <i>Amended Motion made by: Rep. Flint</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                              |               |
| <i>Amended Motion seconded by: Rep. Allison</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |
| <i>Amended Motion Vote: Failed due to roll call tie. Six - YES. Six - NO.</i>                                                                                                                                                                                                                                                                                                                                                                                                                          |               |
| <b>Vote on main motion: Carried. Seven - YES. Five - NO.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                           |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |
| <b>Motion: The delegation go on record to support a bill to keep the Claremont and Newport District Courts separate, and go along with a state attempt to merge both courts.</b>                                                                                                                                                                                                                                                                                                                       |               |
| Motion made by: Rep. Flint                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |               |
| Motion seconded by: Rep. Leone                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |               |
| Discussion: Rep. Robb said that she believed the motion to keep the district courts separate is premature. She suggested that the motion be postponed until after meeting with various local officials are held to get some sort of consensus on the district courts. But she believes the trend is toward keeping the two separate. Discussion followed on the issue.                                                                                                                                 |               |
| <i>Rep. Ferland moved to call the question.</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |
| <i>Motion was seconded by Rep. Rodeschin</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                           |               |
| <b>Vote: Failed on show of hands 9-3.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                              |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |
| <b>Motion: Be it resolved that the Sullivan County Delegation does hereby indicate its strong preference for the continuation of separate Claremont and Newport District Courts, one in each community, and undertake to do such things as may be necessary and appropriate to assume the continued operation of separate court facilities in each community.</b>                                                                                                                                      |               |
| Motion made by: Rep. Burling                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |               |
| Motion seconded by: Rep. Robb                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |               |
| <b>Vote: Twelve - YES. Zero - NO.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |
| <b>Motion: To approve three inter-department transfers as requested by the commissioners. Transfers are:</b>                                                                                                                                                                                                                                                                                                                                                                                           |               |
| <ul style="list-style-type: none"> <li>▪ <b>A) \$874.75 from 40970-40-20090 Nursing Home-Interest Payment TO 10460-10-19082 (\$437.38) &amp; 10497-10-19082 (\$437.37) court House &amp; Admin. Bldg.-Gen'l Maintenance,</b></li> <li>▪ <b>B) \$853.37 from 40970-40-20090 Nursing Home Interest Payment TO 10400-10-19082 Commissioners Office Gen'l Maintenance , and</b></li> <li>▪ <b>C) \$3,000 from 10490-10-15056 Human Services INC TO 10450-10-12028 Medical Referee Autopsies</b></li> </ul> |               |
| Motion made by: Rep. Burling                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |               |
| Motion seconded by: Rep. Robb                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |               |
| <b>Vote: Approved unanimously by voice vote</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |               |
| Rep. Burling updated the delegation on the status of the House redistricting dispute.                                                                                                                                                                                                                                                                                                                                                                                                                  |               |

|                                         |               |
|-----------------------------------------|---------------|
| Page 4 ... Delegation 5-28-02           | MEETING NOTES |
| Motion: To adjourn the meeting @ 11:56. |               |
| Motion made by: Rep. Rodeschin          |               |
| Motion seconded by: Rep. Burling        |               |
| Vote: ?                                 |               |
| Respectfully submitted,                 |               |
| Rep. John R. Cloutier                   |               |
| Acting Clerk                            |               |
| JC/s-j-c                                |               |

## Sullivan County Delegation Meeting

June 12, 2002

Newport Court Room

9 p.m.

Attending: Leone, Cloutier, S. Harris, Rodeschin, Phinizy, O'Dell, Ferland, Flint

O" Dell moved to transfer \$1000 from *Legal Opinion #10401-12220* to delegation expenses *#10980-17076*  
from

Seconded by Leon.

Unanimous in favor of motion.

Moved by consensus

Executive Committee to publish any changes in a public paper. Budget committee changes sent to delegation. Budget Committee will "warn" when they have another meeting.

Delegation Convention will be at the Claremont Sugar River Tech Center on June 26,2002 at 10 a.m. Budget to be presented first and then time for public comment.

Motion to adjourn: Ferland

Seconded: S. Harris

Submitted by Sandy Harris, Clerk

*Sandy Harris*

**Annual Delegation Convention**  
**Claremont Sugar River Technical School**  
**6/26/02 10 a.m.**

Session was video taped and tape recorded

**Attending:**

David Allison  
Peter Burling (arrived at 1:15)  
John Cloutier  
Brenda Ferland  
Gordon Flint  
Peter Franklin  
Joe Harris  
Sandy Harris  
Constance Jones  
Richard Leone  
Bob Odell  
Jay Phinizy  
Amy Robb  
Beverly Rodeschin

**Review/Approve Minutes**

8/29/01 (Rodeschin abstained)  
10/19/01 Motion Cloutier, Seconded J. Harris (abstained Rodeschin)  
1/25/02 Motion Rodeschin, seconded J. Harris  
3/4/02 Motion Rodeschin, seconded Cloutier  
4/19/02 Motion Cloutier, seconded Jones  
4/25/02 Motion Cloutier, seconded J. Harris (abstained Rodeschin)  
5/28/02 As amended add "court" Rodeschin  
add roll call names Flint  
Motion Rodeschin, seconded Cloutier

Review of Budget Recommendations by Rep. Cloutier followed by public comment.

A motion by Rep. Rodeschin seconded by Rep. Cloutier to authorize the County Commissioners to apply for, receive and expend federal and state grants which become available during the course of the year, and also accept and expend money from any other governmental unit or private source to be used for purposes for which the county may legally appropriate money. Motion carried by unanimous vote.

Vote to enforce the provisions of RSA Chapter 24:14 requiring the County Commissioners to obtain written approval from the Executive Finance Committee before transferring funds between departments (Chair)

It was agreed that this is a work session committee of the whole.

Motion by Rep. Cloutier to amend page 5 Med Part B. That is reduce the \$90,500 by \$7,000 to read \$83,500. Seconded by Rep. Odell. Unanimous yes vote.

Motion by Rep. Rodeschin and seconded by Rep. Robb to remove \$48,000 from the Economic Development Line. Defeated by all but Rep. Rodeschin and Robb.

Minutes of 3/12/02 and 6/12/02 accepted

Report of Grant Committee by Rep. Ferland

Motion by Rep. Ferland to continue giving grants and that the bequests not exceed the 1% we raise from taxes. Unanimous vote yes.

Motion by S. Harris and seconded by Rep. Franklin to amend the \$7,000 grant of Sullivan County Nutrition upward by \$3,000 to read \$10,000. Passed by all except two.

Report of Court Complex by Rep. Robb. She asked and received permission to look into someone from Dartmouth or UNH to do a cost analysis profile or Newport and Claremont District Courts.

Motion by Rep. Ferland to amend budget by reducing the RN Nursing Line by \$60,000. LPN Nursing line by \$50,000, the LNA Nursing line by \$52,000, Unit Aide line by \$42,000 and further reduce the Nursing Home by \$4,000. Defeated by 8 to 6 roll call:

|           |     |           |     |
|-----------|-----|-----------|-----|
| Allison   | no  | S. Harris | no  |
| Burling   | yes | Jones     | yes |
| Cloutier  | yes | Leone     | yes |
| Ferland   | yes | Odell     | no  |
| Flint     | no  | Phinizy   | yes |
| Franklin  | no  | Robb      | no  |
| J. Harris | no  | Rodeschin | no  |

Motion by Rep. Burling to lay Budget on the Table. Seconded by Jones. Flint no, remainder yes.

Conservation Easement for Unity Land. Ethel Jarvis presentation. Robb moved it off the table. Seconded by S. Harris

Motion presented by S. Harris to instruct the County Commissioners to sign the easement as voted by the Delegation in 2000. Defeated by 8 to 5 roll call.

|           |        |           |     |
|-----------|--------|-----------|-----|
| Allison   | no     | S. Harris | yes |
| Burling   | absent | Jones     | no  |
| Cloutier  | yes    | Leone     | no  |
| Ferland   | no     | Odell     | no  |
| Flint     | no     | Phinizy   | yes |
| Franklin  | yes    | Robb      | no  |
| J. Harris | yes    | Rodeschin | no  |

Agreed to meet again at Chair's pleasure to actually vote on budget. Could not vote today because the date was one day short of needed 30 days.

*Submitted By: Sandy Harris, Clerk*

## COUNTY DELEGATION ANNUAL CONVENTION

Reconvened from 6-26-02

JULY 18, 2002

County Delegation met at 1:15pm in the Superior Court Room in Newport. This meeting had been reconvened from 6-26-02. Those in attendance were Flint, J. Harris, Allison, Jones, Ferland, Phinizy, Cloutier, Leone, Burling, S. Harris, Odell, Rodeschin, and Franklin. Rep. Robb arrived at 1:35 pm.

Chair brought meeting out of recess.

*The entire session was taped.*

New county business manager Ed Gil de Rubio was introduced and spoke briefly.

**A motion was made by Rep. Leone, seconded by Cloutier to approve the minutes from 6/26/02 meeting. Vote was unanimous.**

Unity Conservation Easement off the table. Motion by Rodeschin, second by Burling, unanimous vote. Ethel Jarvis spoke in favor of passing previous easement from 2000.

**Rep. Burling then moved: that the delegation request the Commissioners to prepare a draft land use and conservation policy for the county lands in Unity, and to return that draft policy to the delegation for action, or as soon as possible. The delegation further requests the Commissioners to include the chair of the U.C.C. in all discussions of this policy. This was seconded by Rep. Odell.** This would be discussed at the next meeting of the delegation or whenever draft policy is available. **Rep. Flint made a motion to amend to add Ethel Jarvis as Chair of the Conservation Committee or a designee to be a part of that committee, which was seconded by Harris. The motion passed 12 to 2.**

Transfer of funds:

\$40,000 from Intermediate Nursing Care 10490-10-15056; \$30,082 to be transferred to Food, 10600-10-14042 and \$9,918 to Medical, 10600-10-14052.

\$9,150 from Human Services #10490-10-15056 to the following:

|                 |                       |         |
|-----------------|-----------------------|---------|
| #10497-10-16065 | Admin Bldg-Fuel Oil   | \$2,567 |
| 10460-10-16065  | Court House-Fuel Oil  | 2,587   |
| 10460-10-12022  | Court House-town rent | 3,996   |

\$1,745 from Legal Opinion, #10401-10-12020, to #10900-10-20092 Interest On RAN, \$1293, and \$452 to Delegation Expense, #10980-10-17071.

**These were approved on a motion made by Flint, seconded by Cloutier, unanimous**

vote.

Motion made by Rep. Burling to table FY'03 budget, seconded by Cloutier/ Flint moved to accept \$19,439,985 budget, seconded by Allison. Question did cuts include \$24,000 salaries in administration \$200,000 in nursing which was answered yes. Both motion and second were then withdrawn.

Moved by Burling, seconded by Leone to accept Finance Committee's budget in the amount of \$19,439,985. Rep. Flint made a motion to amend that amount by \$224,000 seconded by S. Harris. Request to divide question by Robb, seconded by Rodeschin. Chair ruled divided question. Part A to add \$200,00 to nursing which brings us back to Commissioners budget. Rep Flint move the question. Vote was 8 to 6 in favor, motion carries.

Part B to add \$24,000 to admin salaries; vote was unanimous not to add. Vote does not carry.

Motion by Flint, seconded by Burling to remove \$50,00 from nursing care line item. Vote was 7 yes, 7 no, motion fails because of lack of majority.

Motion by Burling, seconded by Jones to reduce Nursing line by \$26,000. Vote was 9 yes, 5 no, motion carries.

Motion by Flint, seconded by Harris, new budget amount \$19,613,985. Vote was 10 yes 4 no (Ferland, Jones, Leone, Phinizy) motion carries.

Motion by Burling to amend, seconded by Cloutier to add a footnote: Expenditures under Medicare Part A Program line shall not exceed revenues received under Medicare Part A Program. Vote was 12 yes, 2 abstained (Rep. Flint and Harris)

Meeting adjourned at 3:30 pm.

Sandy Harris  
Clerk

**SULLIVAN COUNTY  
DETAIL OF BONDED INDEBTEDNESS AS OF  
JUNE 30, 2002**

**PRINCIPAL ONLY**

N.H. MUNICIPAL BOND BANK 5.25%  
Nursing Home Renovation 1995-2005

\$ 760,000

N.H. DEPT. OF ENVIRONMENTAL  
SERVICES 1.188%  
Sewer Project 2002-2007

\$1,457,733

| SULLIVAN COUNTY<br>COUNTY TAX APPORTIONMENT<br>FY 2001 |                     |                     |
|--------------------------------------------------------|---------------------|---------------------|
| TOWN/CITY                                              | % PROPORTION OF TAX | AMOUNT OF TAX       |
| ACWORTH                                                | 2.0587667           | 224,071             |
| CHARLESTOWN                                            | 7.3909646           | 804,414             |
| CLAREMONT                                              | 20.1933630          | 2,197,796           |
| CORNISH                                                | 3.7033073           | 403,059             |
| CROYDON                                                | 1.7647536           | 192,071             |
| GOSHEN                                                 | 1.7460495           | 190,036             |
| GRANTHAM                                               | 11.6841802          | 1,271,677           |
| LANGDON                                                | 1.3148978           | 143,110             |
| LEMPSTER                                               | 2.0611035           | 224,325             |
| NEWPORT                                                | 10.6885243          | 1,163,313           |
| PLAINFIELD                                             | 5.7379310           | 624,502             |
| SPRINGFIELD                                            | 4.1366919           | 450,227             |
| SUNAPEE                                                | 20.6167750          | 2,243,880           |
| UNITY                                                  | 2.8236702           | 307,321             |
| WASHINGTON                                             | 4.0790214           | 443,951             |
| <b>TOTALS</b>                                          | <b>100%</b>         | <b>\$10,883,753</b> |

# DETAILS OF REVENUE

## BUDGETED & ACTUAL

PAGE 1

Fund: General Fund

| Account Number                | Account Name                 | Current Year<br>Budgeted | Current Year<br>Ytd Revenues |
|-------------------------------|------------------------------|--------------------------|------------------------------|
| SUBSIDIARY REVENUES           |                              |                          |                              |
| 10100-10-04000                | TAXES FROM CITIES & TOWNS    | 9718147.00               | 9718147.00                   |
| 10100-10-04001                | INTEREST INCOME & SAVINGS    | 45000.00                 | 68521.12                     |
| 10100-10-04002                | C.D.B.G. REIMBURSEMENT       | 250.00                   | 0.00                         |
| 10100-10-04003                | LATE PAYMENT: COUNTY TAXES   | 0.00                     | 572.66                       |
| 10100-10-04007                | RENT-RECORDS BUILDING        | 0.00                     | 0.00                         |
| 10100-10-04008                | INSURANCE REFUND             | 16250.00                 | 8961.16                      |
| 10100-10-04009                | PRIOR YEAR SURPLUS           | 0.00                     | 174350.00                    |
| 10100-10-04015                | MISCELLANEOUS INCOME         | 3450.00                  | 19425.77                     |
| 10100-10-06045                | NHDES SEWER GRANT            | 14447.00                 | 14055.25                     |
| 10100-10-07053                | FARM-SALE OF PRODUCE         | 0.00                     | 0.00                         |
| 10100-10-07059                | FARM MISCELLANEOUS           | 0.00                     | 0.00                         |
| 10100-10-08055                | SALE OF TIMBER               | 6000.00                  | 10141.09                     |
| 10100-10-08056                | SALE OF CORD WOOD            | 0.00                     | 0.00                         |
| 10100-10-08058                | LAND RENTAL                  | 1675.00                  | 1154.20                      |
| 10100-10-09083                | N.H. GAS TAX REFUND          | 0.00                     | 0.00                         |
| **TOTAL** SUBSIDIARY REVENUES |                              | 9805219.00               | 10015328.25                  |
| REVENUE: 5% MONIES            |                              |                          |                              |
| 10404-10-04005                | 5% INCENTIVE MONIES          | 113085.00                | 146226.40                    |
| **TOTAL** REVENUE: 5% MONIES  |                              | 113085.00                | 146226.40                    |
| VICTIM/WITNESS                |                              |                          |                              |
| 10411-10-04019                | VICTIM/WITNESS PROGRAM       | 35750.00                 | 33965.16                     |
| **TOTAL** VICTIM/WITNESS      |                              | 35750.00                 | 33965.16                     |
| SHERIFF                       |                              |                          |                              |
| 10440-10-04006                | H.S.PORION-SECURED JUV.XPORT | 2500.00                  | 2096.44                      |
| 10440-10-09012                | SHERIFFS WRIT FEES           | 46500.00                 | 56640.99                     |

|                   |                                |          |          |
|-------------------|--------------------------------|----------|----------|
| 10440-10-09013    | SHERIFF: MISCELLANEOUS INCOME  | 7000.00  | 9106.25  |
| 10440-10-09081    | EXTRADITION REIMBURSEMENT:SHER | 1000.00  | 5144.10  |
| 10440-10-09085    | SECURED JUVENILE TRANSPORTS    | 7500.00  | 6532.26  |
|                   |                                | -----    | -----    |
| **TOTAL** SHERIFF |                                | 64500.00 | 79520.04 |

DETAILS OF REVENUE

BUDGETED & ACTUAL

PAGE 2

Fund: General Fund

| =====                          |                               | =====                    |                              |
|--------------------------------|-------------------------------|--------------------------|------------------------------|
| Account Number                 | Account Name                  | Current Year<br>Budgeted | Current Year<br>Ytd Revenues |
| -----                          |                               | -----                    | -----                        |
| BAILIFF                        |                               |                          |                              |
| -----                          |                               |                          |                              |
| 10443-10-09084                 | BAILIFF REFUND                | 56930.00                 | 64646.76                     |
|                                |                               | -----                    | -----                        |
| **TOTAL** BAILIFF              |                               | 56930.00                 | 64646.76                     |
|                                |                               |                          |                              |
| COURT                          |                               |                          |                              |
| -----                          |                               |                          |                              |
| 10460-10-04018                 | STATE REIMBURSEMENT: COURTS   | 166874.00                | 176094.01                    |
|                                |                               | -----                    | -----                        |
| **TOTAL** COURT                |                               | 166874.00                | 176094.01                    |
|                                |                               |                          |                              |
| LONG TERM CARE                 |                               |                          |                              |
| -----                          |                               |                          |                              |
| 10491-10-04017                 | FEDERAL AND STATE:L.T.CARE    | 27000.00                 | 27000.00                     |
|                                |                               | -----                    | -----                        |
| **TOTAL** LONG TERM CARE       |                               | 27000.00                 | 27000.00                     |
|                                |                               |                          |                              |
| DEPT. OF CORRECTIONS           |                               |                          |                              |
| -----                          |                               |                          |                              |
| 10600-10-06040                 | COUNTY JAIL INCOME            | 60000.00                 | 67372.40                     |
| 10600-10-06042                 | COUNTY JAIL INCOME FROM STATE | 0.00                     | 942.19                       |
| 10600-10-06044                 | COUNTY JAIL INCOME-COMMISSION | 10000.00                 | 16722.38                     |
| 10600-10-06045                 | NHDES SEWER GRANT             | 0.00                     | 0.00                         |
|                                |                               | -----                    | -----                        |
| **TOTAL** DEPT. OF CORRECTIONS |                               | 70000.00                 | 85036.97                     |
|                                |                               | -----                    | -----                        |
| **TOTAL** General Fund         |                               | 10339358.00              | 10627817.59                  |

# DETAILS OF REVENUE

## BUDGETED & ACTUAL

PAGE 3

Fund: Register of Deeds

| Account Number | Account Name | Current Year<br>Budgeted | Current Year<br>Ytd Revenues |
|----------------|--------------|--------------------------|------------------------------|
|----------------|--------------|--------------------------|------------------------------|

### SUBSIDIARY REVENUES

|                               |                               |      |      |
|-------------------------------|-------------------------------|------|------|
| 22010-22-02012                | REGISTER OF DEEDS-EQUIP. FUND | 0.00 | 0.00 |
| **TOTAL** SUBSIDIARY REVENUES |                               | 0.00 | 0.00 |

### SUBSIDIARY REVENUES

|                               |                                |      |      |
|-------------------------------|--------------------------------|------|------|
| 22097-22-03001                | REGISTER OF DEEDS: TRANSFER IN | 0.00 | 0.00 |
| **TOTAL** SUBSIDIARY REVENUES |                                | 0.00 | 0.00 |

### REGISTER OF DEEDS

|                             |                         |           |           |
|-----------------------------|-------------------------|-----------|-----------|
| 22420-22-02011              | REGISTER OF DEEDS: FEES | 265000.00 | 437392.46 |
| **TOTAL** REGISTER OF DEEDS |                         | 265000.00 | 437392.46 |
| **TOTAL** Register of Deeds |                         | 265000.00 | 437392.46 |

# DETAILS OF REVENUE

## BUDGETED & ACTUAL

PAGE 4

Fund: Grants

| Account Number | Account Name | Current Year<br>Budgeted | Current Year<br>Ytd Revenues |
|----------------|--------------|--------------------------|------------------------------|
|----------------|--------------|--------------------------|------------------------------|

### SUBSIDIARY REVENUES

|                               |                     |          |      |
|-------------------------------|---------------------|----------|------|
| 24010-24-08500                | RADIO REIMBURSEMENT | 50000.00 | 0.00 |
| **TOTAL** SUBSIDIARY REVENUES |                     | 50000.00 | 0.00 |

VICTIM/WITNESS

|                          |                           |      |      |
|--------------------------|---------------------------|------|------|
| 24411-24-04411           | VOCA GRANT VICTIM/WITNESS | 0.00 | 0.00 |
| **TOTAL** VICTIM/WITNESS |                           | 0.00 | 0.00 |

DOMESTIC VIOLENCE

|                             |                                |         |         |
|-----------------------------|--------------------------------|---------|---------|
| 24445-24-03001              | DOMESTIC VIOLENCE: TRANSFER IN | 0.00    | 0.00    |
| 24445-24-04500              | STATE REIMBURSEMENT DOM. VIOL. | 8000.00 | 5296.14 |
| **TOTAL** DOMESTIC VIOLENCE |                                | 8000.00 | 5296.14 |

GRANT: NH FISH & GAME

|                                 |                                |      |         |
|---------------------------------|--------------------------------|------|---------|
| 24500-24-04400                  | GRANT-NH FISH & GAME LAND IMP. | 0.00 | 1170.00 |
| **TOTAL** GRANT: NH FISH & GAME |                                | 0.00 | 1170.00 |

COPS GRANT

|                      |                          |          |          |
|----------------------|--------------------------|----------|----------|
| 24545-24-05500       | REIMBURSEMENT-COPS GRANT | 20678.00 | 27593.84 |
| **TOTAL** COPS GRANT |                          | 20678.00 | 27593.84 |

DRUG TASK FORCE

|                           |                               |           |          |
|---------------------------|-------------------------------|-----------|----------|
| 24745-24-07500            | REIMBURSEMENT-DRUG TASK FORCE | 73284.00  | 59892.00 |
| **TOTAL** DRUG TASK FORCE |                               | 73284.00  | 59892.00 |
| **TOTAL** Grants          |                               | 151962.00 | 93951.98 |

DETAILS OF REVENUE

BUDGETED & ACTUAL

PAGE 5

Fund: Nursing Home

| Account Number | Account Name | Current Year<br>Budgeted | Current Year<br>Ytd Revenues |
|----------------|--------------|--------------------------|------------------------------|
|----------------|--------------|--------------------------|------------------------------|

SUBSIDIARY REVENUES

|                |                                |      |      |
|----------------|--------------------------------|------|------|
| 40097-40-03001 | HOME GENERAL FUND: TRANSFER IN | 0.00 | 0.00 |
|----------------|--------------------------------|------|------|

|                               |                                |            |            |
|-------------------------------|--------------------------------|------------|------------|
| 40097-40-04008                | INSURANCE REFUND               | 73965.00   | 34672.75   |
| 40097-40-04020                | GRANT REVENUE: NHDES           | 0.00       | 0.00       |
| 40097-40-05020                | INTEREST INCOME                | 0.00       | 142.00     |
| 40097-40-05021                | INCOME STATE WELFARE           | 5520595.00 | 5569582.18 |
| 40097-40-05022                | INCOME FROM PRIVATE            | 1242215.00 | 1127460.00 |
| 40097-40-05023                | MAPLE HILL-PRIVATE             | 0.00       | 0.00       |
| 40097-40-05024                | CAFETERIA INCOME               | 19800.00   | 15916.48   |
| 40097-40-05025                | BAD DEBTS RECOVERED            | 0.00       | 0.00       |
| 40097-40-05026                | MISCELLANEOUS INCOME           | 5000.00    | 70735.91   |
| 40097-40-05027                | MEDICARE PART A REVENUE        | 0.00       | 0.00       |
| 40097-40-05028                | RENT INCOME                    | 19200.00   | 16808.10   |
| 40097-40-05030                | LAUNDRY REVENUE: SCNH          | 63112.00   | 55192.34   |
| 40097-40-05031                | RESPIRE CARE: PRIVATE          | 2100.00    | 0.00       |
| 40097-40-05032                | MAPLE HILL-WELFARE             | 0.00       | 0.00       |
| 40097-40-05033                | ADMINISTRATIVE SERVICES        | 45240.00   | 39933.75   |
| 40097-40-05034                | MEALS REIMBURSEMENT            | 390093.00  | 419248.40  |
| 40097-40-05035                | PRIOR YEAR ENCUMBRANCES        | 0.00       | 0.00       |
| 40097-40-05036                | PRIOR YEAR SURPLUS             | 0.00       | 0.00       |
| 40097-40-05037                | RESPIRE CARE: WELFARE          | 5000.00    | 15660.00   |
| 40097-40-05038                | PROPORTIONMENT SHARE FUND      | 520004.00  | 484706.00  |
| 40097-40-05040                | MEDICARE PART B PT REVENUE     | 0.00       | 0.00       |
| 40097-40-05041                | MEDICARE PART B OT REVENUE     | 0.00       | 0.00       |
| 40097-40-05042                | MEDICARE PART B SPEECH REVENUE | 0.00       | 0.00       |
| 40097-40-06045                | NHDES SEWER GRANT              | 61589.00   | 59919.75   |
|                               |                                | -----      | -----      |
| **TOTAL** SUBSIDIARY REVENUES |                                | 7967913.00 | 7909977.66 |
|                               |                                | -----      | -----      |
| **TOTAL** Nursing Home        |                                | 7967913.00 | 7909977.66 |

## DETAILS OF REVENUE

### BUDGETED & ACTUAL

PAGE 6

Fund: Nursing Home Additions

| Account Number                     | Account Name                   | Current Year<br>Budgeted | Current Year<br>Ytd Revenues |
|------------------------------------|--------------------------------|--------------------------|------------------------------|
| CAPITAL PROJECTS                   |                                |                          |                              |
| 42079-40-04100                     | NURSING HOME ADDITIONS & RENOV | 0.00                     | 0.25                         |
| **TOTAL** CAPITAL PROJECTS         |                                | 0.00                     | 0.25                         |
| **TOTAL** Nursing Home Additions   |                                | 0.00                     | 0.25                         |
| **TOTAL** CONSOLIDATED FUND TOTALS |                                | 18724233.00              | 19069139.94                  |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 1

Fund: General Fund

| Account Number                  | Account Name                | Net Working Budget | Current Year Expenditures |
|---------------------------------|-----------------------------|--------------------|---------------------------|
| COMMISSIONERS OFFICE            |                             |                    |                           |
| GENERAL FUND                    |                             |                    |                           |
| 10400-10-00000                  | COMMISSIONERS OFFICE        | 0.00               | 0.00                      |
| TOTAL SALARIES                  |                             |                    |                           |
| 10400-10-10000                  | ELECTED OFFICIAL SALARY     | 21812.00           | 21812.00                  |
| 10400-10-10001                  | OFFICE SALARIES )           | 120908.00          | 120707.62                 |
| 10400-10-10007                  | E.T. BUY BACK               | 1807.00            | 1806.40                   |
| 10400-10-10008                  | OVERTIME )                  | 199.00             | 66.05                     |
| 10400-10-10009                  | PERFORMANCE INCREASE        | 1287.00            | 1137.00                   |
| **TOTAL** TOTAL SALARIES )      |                             | 146013.00          | 145529.07                 |
| TOTAL FRINGE BENEFITS           |                             |                    |                           |
| 10400-10-11010                  | FICA                        | 11768.00           | 10889.70                  |
| 10400-10-11011                  | GROUP LIFE INSURANCE        | 166.00             | 122.96                    |
| 10400-10-11012                  | GROUP HEALTH INSURANCE      | 12961.00           | 11258.24                  |
| 10400-10-11013                  | RETIREMENT                  | 5895.00            | 4307.98                   |
| 10400-10-11014                  | WORKMENS COMPENSATION       | 139.23             | 139.23                    |
| 10400-10-11015                  | UNEMPLOYMENT COMPENSATION   | 93.00              | 84.83                     |
| 10400-10-11016                  | DENTAL INSURANCE            | 1129.00            | 1128.84                   |
| **TOTAL** TOTAL FRINGE BENEFITS |                             | 32151.23           | 27931.78                  |
| 10400-10-11017                  | EDUCATION & TRAINING        | 300.00             | 250.00                    |
| 10400-10-11018                  | EXPENSE ACCOUNT             | 5063.00            | 4963.34                   |
| 10400-10-12029                  | CONTRACT SERVICES           | 50552.50           | 50573.55                  |
| 10400-10-12030                  | EQUIPMENT RENTAL            | 1127.00            | 798.94                    |
| 10400-10-12031                  | ADVERTISING & PUBLIC RELATI | 2552.00            | 2378.75                   |
| 10400-10-13036                  | OFFICE SUPPLIES             | 2800.00            | 2649.30                   |
| 10400-10-13037                  | DUES, LICENSES & SUBSCRIPTI | 4500.00            | 4500.00                   |
| 10400-10-13038                  | POSTAGE                     | 750.00             | 549.68                    |
| 10400-10-16068                  | TELEPHONE                   | 2023.50            | 1859.35                   |
| 10400-10-17073                  | MISCELLANEOUS COUNTY EXPENS | 100.00             | 100.00                    |
| 10400-10-19082                  | GENERAL MAINTENANCE & REPAI | 4371.37            | 4344.19                   |
| 10400-10-21097                  | EQUIPMENT                   | 3100.00            | 2915.41                   |
| 10400-10-21098                  | DEPRECIATION EXPENSE        | 0.00               | 0.00                      |
| 10400-10-22093                  | INSURANCE                   | 35.00              | 35.00                     |
| 10400-10-22095                  | STUDY COMMITTEE COSTS       | 0.00               | 0.00                      |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 2

Fund: General Fund

| Account Number                 | Account Name | Net Working<br>Budget | Current Year<br>Expenditures |
|--------------------------------|--------------|-----------------------|------------------------------|
| 10400-10-23000                 | FROZEN FUNDS | 0.00                  | (3564.37)                    |
| **TOTAL** GENERAL FUND         |              | 255438.60             | 245813.99                    |
| **TOTAL** COMMISSIONERS OFFICE |              | 255438.60             | 245813.99                    |

TREASURER

GENERAL FUND

|                |           |      |      |
|----------------|-----------|------|------|
| 10401-10-00000 | TREASURER | 0.00 | 0.00 |
|----------------|-----------|------|------|

TOTAL SALARIES

|                          |                         |         |         |
|--------------------------|-------------------------|---------|---------|
| 10401-10-10000           | ELECTED OFFICIAL SALARY | 3910.00 | 3963.82 |
| **TOTAL** TOTAL SALARIES |                         | 3910.00 | 3963.82 |

TOTAL FRINGE BENEFITS

|                |                       |        |        |
|----------------|-----------------------|--------|--------|
| 10401-10-11010 | FICA                  | 299.00 | 257.26 |
| 10401-10-11011 | GROUP LIFE INSURANCE  | 28.00  | 27.56  |
| 10401-10-11014 | WORKMENS COMPENSATION | 4.89   | 4.84   |
| 10401-10-11016 | DENTAL INSURANCE      | 0.00   | 0.00   |

|                                 |  |        |        |
|---------------------------------|--|--------|--------|
| **TOTAL** TOTAL FRINGE BENEFITS |  | 331.89 | 289.66 |
|---------------------------------|--|--------|--------|

|                |                      |        |        |
|----------------|----------------------|--------|--------|
| 10401-10-11018 | EXPENSE ACCOUNT      | 0.00   | 0.00   |
| 10401-10-12020 | LEGAL OPINION        | 705.00 | 0.00   |
| 10401-10-12029 | CONTRACT SERVICES    | 30.00  | 0.00   |
| 10401-10-21098 | DEPRECIATION EXPENSE | 0.00   | 0.00   |
| 10401-10-22093 | INSURANCE            | 275.00 | 275.00 |
| 10401-10-99999 | TOTAL-TREASURER      | 0.00   | 0.00   |

|                        |  |         |         |
|------------------------|--|---------|---------|
| **TOTAL** GENERAL FUND |  | 5251.89 | 4528.48 |
|------------------------|--|---------|---------|

|                     |  |         |         |
|---------------------|--|---------|---------|
| **TOTAL** TREASURER |  | 5251.89 | 4528.48 |
|---------------------|--|---------|---------|

AUDITOR

GENERAL FUND

|                |         |      |      |
|----------------|---------|------|------|
| 10402-10-00000 | AUDITOR | 0.00 | 0.00 |
|----------------|---------|------|------|

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 3

Fund: General Fund

| Account Number | Account Name                  | Net Working<br>Budget | Current Year<br>Expenditures |
|----------------|-------------------------------|-----------------------|------------------------------|
| 10402-10-12021 | ACCOUNTANT                    | 30850.00              | 30850.00                     |
| 10402-10-99999 | TOTAL AUDITOR                 | 0.00                  | 0.00                         |
|                | <b>**TOTAL** GENERAL FUND</b> | 30850.00              | 30850.00                     |
|                | <b>**TOTAL** AUDITOR</b>      | 30850.00              | 30850.00                     |

COUNTY MANAGER

GENERAL FUND

|                |                |      |      |
|----------------|----------------|------|------|
| 10403-10-00000 | COUNTY MANAGER | 0.00 | 0.00 |
|----------------|----------------|------|------|

TOTAL SALARIES

|                |                                 |      |      |
|----------------|---------------------------------|------|------|
| 10403-10-10001 | SALARIES                        | 0.00 | 0.00 |
| 10403-10-10009 | PERFORMANCE INCREASE            | 0.00 | 0.00 |
|                | <b>**TOTAL** TOTAL SALARIES</b> | 0.00 | 0.00 |

TOTAL FRINGE BENEFITS

|                |                           |      |      |
|----------------|---------------------------|------|------|
| 10403-10-11010 | FICA                      | 0.00 | 0.00 |
| 10403-10-11011 | LIFE INSURANCE            | 0.00 | 0.00 |
| 10403-10-11012 | HEALTH INSURANCE          | 0.00 | 0.00 |
| 10403-10-11013 | RETIREMENT                | 0.00 | 0.00 |
| 10403-10-11014 | WORKMEN'S COMPENSATION    | 0.00 | 0.00 |
| 10403-10-11015 | UNEMPLOYMENT COMPENSATION | 0.00 | 0.00 |
| 10403-10-11016 | DENTAL INSURANCE          | 0.00 | 0.00 |

|                                        |      |      |
|----------------------------------------|------|------|
| <b>**TOTAL** TOTAL FRINGE BENEFITS</b> | 0.00 | 0.00 |
|----------------------------------------|------|------|

|                |                             |      |      |
|----------------|-----------------------------|------|------|
| 10403-10-11017 | EDUCATION & TRAINING        | 0.00 | 0.00 |
| 10403-10-11018 | EXPENSE ACCOUNT             | 0.00 | 0.00 |
| 10403-10-13036 | OFFICE SUPPLIES             | 0.00 | 0.00 |
| 10403-10-13037 | DUES, LICENSES & SUBSCRIPTI | 0.00 | 0.00 |
| 10403-10-21098 | DEPRECIATION EXPENSE        | 0.00 | 0.00 |
| 10403-10-22093 | INSURANCE                   | 0.00 | 0.00 |
| 10403-10-99999 | TOTAL-COUNTY MANAGER        | 0.00 | 0.00 |

|                               |      |      |
|-------------------------------|------|------|
| <b>**TOTAL** GENERAL FUND</b> | 0.00 | 0.00 |
|-------------------------------|------|------|

|                                 |      |      |
|---------------------------------|------|------|
| <b>**TOTAL** COUNTY MANAGER</b> | 0.00 | 0.00 |
|---------------------------------|------|------|

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 4

Fund: General Fund

| Account Number | Account Name | Net Working Budget | Current Year Expenditures |
|----------------|--------------|--------------------|---------------------------|
|----------------|--------------|--------------------|---------------------------|

5% MONIES

GENERAL FUND

|                |                             |          |          |
|----------------|-----------------------------|----------|----------|
| 10404-10-00000 | 5% MONIES                   | 0.00     | 0.00     |
| 10404-10-15051 | STATE INCENTIVE FUNDS,UNCOM | 0.00     | 0.00     |
| 10404-10-15052 | CYA:DIVERSION PROGRAM       | 20000.00 | 20000.00 |
| 10404-10-15053 | LAKE SUNAPEE MEDIATION      | 24848.00 | 24848.00 |
| 10404-10-15054 | NEWPORT MIDDLE SCHOOL       | 0.00     | 0.00     |
| 10404-10-15055 | COUNTY PROFILE              | 0.00     | 0.00     |
| 10404-10-15056 | CLAREMONT SOUP KITCHEN      | 5000.00  | 5000.00  |
| 10404-10-15057 | SO.WESTERN COMMUNITY SERVIC | 0.00     | 0.00     |
| 10404-10-15058 | FRIENDS OF YOUTH            | 0.00     | 0.00     |
| 10404-10-15059 | PARENTS ANONYMOUS           | 0.00     | 0.00     |
| 10404-10-15060 | GOOD BEGINNINGS-V.R.H.      | 20000.00 | 20000.00 |
| 10404-10-15061 | BALANCE FY95 MONEY USED     | 0.00     | 25795.40 |
| 10404-10-15062 | CINNAMON STREET CHILDREN    | 0.00     | 0.00     |
| 10404-10-15063 | YOUTH HOBBY CLUB            | 0.00     | 0.00     |
| 10404-10-15064 | S.C. SHERIFF PRO YOUTH PROG | 2800.00  | 2800.00  |
| 10404-10-15065 | S.C. WRAP AROUND TEAM       | 0.00     | 0.00     |
| 10404-10-15066 | S.W.C.S. PARENTS AS TEACHER | 0.00     | 0.00     |
| 10404-10-15067 | WOMEN'S SUPPORTIVE SERVICES | 15750.00 | 15750.00 |
| 10404-10-15068 | SULLIVAN COUNTY SHELTER PRO | 16000.00 | 16000.00 |
| 10404-10-15069 | UNH-COOPERATIVE EXTENSION   | 0.00     | 0.00     |
| 10404-10-15070 | ORION HOUSE                 | 0.00     | 0.00     |
| 10404-10-15071 | SAU#43                      | 1227.00  | 11573.00 |
| 10404-10-15072 | TODAY'S PARENT              | 3000.00  | 0.00     |
| 10404-10-15073 | JUVENILE ACCOUNTABILITY     | 0.00     | 0.00     |
| 10404-10-15074 | CPD-RAPE AGRESSION DEFENSE  | 4460.00  | 4460.00  |
| 10404-10-99999 | TOTAL-5% MONIES             | 0.00     | 0.00     |

|                        |           |           |
|------------------------|-----------|-----------|
| **TOTAL** GENERAL FUND | 113085.00 | 146226.40 |
|------------------------|-----------|-----------|

|                     |           |           |
|---------------------|-----------|-----------|
| **TOTAL** 5% MONIES | 113085.00 | 146226.40 |
|---------------------|-----------|-----------|

PAYROLL OFFICE

GENERAL FUND

|                |                |      |      |
|----------------|----------------|------|------|
| 10405-10-00000 | PAYROLL OFFICE | 0.00 | 0.00 |
|----------------|----------------|------|------|

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 5

Fund: General Fund

=====

| Account Number | Account Name | Net Working<br>Budget | Current Year<br>Expenditures |
|----------------|--------------|-----------------------|------------------------------|
|----------------|--------------|-----------------------|------------------------------|

-----

### TOTAL SALARIES

-----

|                |                      |          |          |
|----------------|----------------------|----------|----------|
| 10405-10-10001 | SALARY               | 32005.00 | 31952.89 |
| 10405-10-10007 | E.T.BUY BACK         | 0.00     | 0.00     |
| 10405-10-10008 | OVERTIME             | 200.00   | 0.00     |
| 10405-10-10009 | PERFORMANCE INCREASE | 320.00   | 320.00   |

|                          |  |          |          |
|--------------------------|--|----------|----------|
| **TOTAL** TOTAL SALARIES |  | 32525.00 | 32272.89 |
|--------------------------|--|----------|----------|

### TOTAL FRINGE BENEFITS

-----

|                |                           |         |         |
|----------------|---------------------------|---------|---------|
| 10405-10-11010 | FICA                      | 2488.00 | 2429.96 |
| 10405-10-11011 | GROUP LIFE INSURANCE      | 28.00   | 27.56   |
| 10405-10-11012 | GROUP HEALTH INSURANCE    | 3812.00 | 3298.80 |
| 10405-10-11013 | RETIREMENT                | 1452.00 | 1336.09 |
| 10405-10-11014 | WORKMENS COMPENSATION     | 33.00   | 32.97   |
| 10405-10-11015 | UNEMPLOYMENT COMPENSATION | 32.00   | 29.25   |
| 10405-10-11016 | DENTAL INSURANCE          | 516.00  | 516.00  |

|                                 |  |         |         |
|---------------------------------|--|---------|---------|
| **TOTAL** TOTAL FRINGE BENEFITS |  | 8361.00 | 7670.63 |
|---------------------------------|--|---------|---------|

|                |                             |          |          |
|----------------|-----------------------------|----------|----------|
| 10405-10-11017 | EDUCATION AND TRAINING      | 100.00   | 0.00     |
| 10405-10-11018 | EXPENSE ACCOUNT             | 75.00    | 10.88    |
| 10405-10-12029 | CONTRACT SERVICES           | 19425.00 | 19205.73 |
| 10405-10-13036 | OFFICE SUPPLIES             | 500.00   | 392.07   |
| 10405-10-13038 | POSTAGE                     | 150.00   | 92.93    |
| 10405-10-16068 | TELEPHONE                   | 500.00   | 500.00   |
| 10405-10-19082 | GENERAL MAINTENANCE AND REP | 700.00   | 0.00     |
| 10405-10-21097 | EQUIPMENT                   | 0.00     | 0.00     |
| 10405-10-21098 | DEPRECIATION EXPENSE        | 0.00     | 0.00     |
| 10405-10-22093 | INSURANCE                   | 10.00    | 10.00    |
| 10405-10-99999 | TOTAL-PAYROLL OFFICE        | 0.00     | 0.00     |

|                        |  |          |          |
|------------------------|--|----------|----------|
| **TOTAL** GENERAL FUND |  | 62346.00 | 60155.13 |
|------------------------|--|----------|----------|

|                          |  |          |          |
|--------------------------|--|----------|----------|
| **TOTAL** PAYROLL OFFICE |  | 62346.00 | 60155.13 |
|--------------------------|--|----------|----------|

### CONSERVATION DISTRICT

-----

### GENERAL FUND

-----

|                |                       |      |      |
|----------------|-----------------------|------|------|
| 10406-10-00000 | CONSERVATION DISTRICT | 0.00 | 0.00 |
|----------------|-----------------------|------|------|

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 6

Fund: General Fund

| Account Number                  | Account Name                | Net Working<br>Budget | Current Year<br>Expenditures |
|---------------------------------|-----------------------------|-----------------------|------------------------------|
| TOTAL SALARIES                  |                             |                       |                              |
| 10406-10-10001                  | EMPLOYEE SALARY             | 28359.00              | 28327.20                     |
| 10406-10-10007                  | E.T. BUY BACK               | 0.00                  | 0.00                         |
| 10406-10-10009                  | PERFORMANCE INCREASE        | 284.00                | 284.00                       |
| **TOTAL** TOTAL SALARIES        |                             | 28643.00              | 28611.20                     |
| TOTAL FRINGE BENEFITS           |                             |                       |                              |
| 10406-10-11010                  | FICA                        | 2191.00               | 2041.11                      |
| 10406-10-11011                  | GROUP LIFE INSURANCE        | 28.00                 | 27.56                        |
| 10406-10-11012                  | GROUP HEALTH INSURANCE      | 7074.00               | 6141.04                      |
| 10406-10-11013                  | RETIREMENT                  | 1278.00               | 1184.52                      |
| 10406-10-11014                  | WORKMENS COMPENSATION       | 34.11                 | 34.11                        |
| 10406-10-11015                  | UNEMPLOYMENT COMPENSATION   | 33.00                 | 29.25                        |
| 10406-10-11016                  | DENTAL INSURANCE            | 516.00                | 516.00                       |
| **TOTAL** TOTAL FRINGE BENEFITS |                             | 11154.11              | 9973.59                      |
| 10406-10-12029                  | CONTRACT SERVICES           | 0.00                  | 0.00                         |
| 10406-10-13036                  | OFFICE SUPPLIES             | 497.46                | 497.46                       |
| 10406-10-13038                  | POSTAGE                     | 667.91                | 595.00                       |
| 10406-10-16068                  | TELEPHONE                   | 834.63                | 834.63                       |
| 10406-10-21098                  | DEPRECIATION EXPENSE        | 0.00                  | 0.00                         |
| 10406-10-22093                  | INSURANCE                   | 0.00                  | 0.00                         |
| 10406-10-99999                  | TOTAL-CONSERVATION DISTRICT | 0.00                  | 0.00                         |
| **TOTAL** GENERAL FUND          |                             | 41797.11              | 40511.88                     |
| **TOTAL** CONSERVATION DISTRICT |                             | 41797.11              | 40511.88                     |

EMERGENCY RESERVE FUND

GENERAL FUND

EMERGENCY RESERVE FUND

|                                  |                        |      |      |
|----------------------------------|------------------------|------|------|
| 10407-10-21095                   | EMERGENCY RESERVE FUND | 0.00 | 0.00 |
| **TOTAL** EMERGENCY RESERVE FUND |                        | 0.00 | 0.00 |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

PAGE 7

Fund: General Fund

| Account Number                   | Account Name                | Net Working Budget | Current Year Expenditures |
|----------------------------------|-----------------------------|--------------------|---------------------------|
| **TOTAL** GENERAL FUND           |                             | 0.00               | 0.00                      |
| **TOTAL** EMERGENCY RESERVE FUND |                             | 0.00               | 0.00                      |
| COUNTY ATTORNEY                  |                             |                    |                           |
| GENERAL FUND                     |                             |                    |                           |
| 10410-10-00000                   | COUNTY ATTORNEY             | 0.00               | 0.00                      |
| TOTAL SALARIES                   |                             |                    |                           |
| 10410-10-10000                   | ELECTED OFFICAL SALARY      | 55005.00           | 55005.00                  |
| 10410-10-10001                   | ASSISTANT COUNTY ATTORNEY   | 43514.15           | 43514.15                  |
| 10410-10-10002                   | EMPLOYEE SALARY             | 36593.00           | 35960.88                  |
| 10410-10-10003                   | VACATION COVERAGE           | 2266.00            | 1077.12                   |
| 10410-10-10007                   | E.T. BUY BACK               | 825.00             | 824.80                    |
| 10410-10-10008                   | OVERTIME                    | 940.00             | 926.47                    |
| 10410-10-10009                   | PERFORMANCE INCREASE        | 772.00             | 772.00                    |
| **TOTAL** TOTAL SALARIES         |                             | 139915.15          | 138080.42                 |
| TOTAL FRINGE BENEFITS            |                             |                    |                           |
| 10410-10-11010                   | FICA                        | 10637.00           | 10217.19                  |
| 10410-10-11011                   | GROUP LIFE INSURANCE        | 83.00              | 82.68                     |
| 10410-10-11012                   | GROUP HEALTH INSURANCE      | 16402.00           | 14256.94                  |
| 10410-10-11013                   | RETIREMENT                  | 6208.00            | 5423.18                   |
| 10410-10-11014                   | WORKMENS COMPENSATION       | 145.65             | 145.65                    |
| 10410-10-11015                   | UNEMPLOYMENT COMPENSATION   | 72.00              | 65.81                     |
| 10410-10-11016                   | DENTAL INSURANCE            | 1335.00            | 1334.64                   |
| **TOTAL** TOTAL FRINGE BENEFITS  |                             | 34882.65           | 31526.09                  |
| 10410-10-11017                   | EDUCATION AND TRAINING      | 1000.00            | 613.90                    |
| 10410-10-11019                   | TRAVEL EXPENSE              | 2000.00            | 1668.99                   |
| 10410-10-12029                   | CONTRACT SERVICES           | 0.00               | 0.00                      |
| 10410-10-12030                   | EQUIPMENT RENTAL            | 4908.00            | 4805.36                   |
| 10410-10-13036                   | OFFICE SUPPLIES             | 4750.00            | 4480.56                   |
| 10410-10-13037                   | DUES, LICENSES & SUBSCRIPTI | 7480.00            | 7461.81                   |
| 10410-10-13038                   | POSTAGE                     | 1775.00            | 1661.35                   |
| 10410-10-14045                   | EVIDENCE STORAGE            | 1050.00            | 720.00                    |
| 10410-10-14046                   | EXTRADITION COSTS           | 8000.00            | 5694.84                   |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 8

Fund: General Fund

```
=====
Account Number      Account Name      Net Working   Current Year
                   Budget      Expenditures
-----
10410-10-14047      EXPERT WITNESS      5245.00      25.00
10410-10-14048      INVESTIGATION      2077.85      730.68
10410-10-14049      DEPOSITION AND TRANSCRIPTS      1000.00      531.02
10410-10-16068      TELEPHONE      4000.00      3865.65
10410-10-19082      GENERAL MAINTENANCE & REPAI      500.00      210.00
10410-10-21097      EQUIPMENT      5460.00      3663.00
10410-10-21098      DEPRECIATION EXPENSE      0.00      0.00
10410-10-22093      INSURANCE      2275.00      25.00
10410-10-99999      TOTAL-COUNTY ATTORNEY OFFIC      0.00      0.00
-----
**TOTAL** GENERAL FUND      226318.65      205763.67
-----
**TOTAL** COUNTY ATTORNEY      226318.65      205763.67
-----
```

### VICTIM/WITNESS PROGRAM

-----

#### GENERAL FUND

-----

```
10411-10-00000      VICTIM/WITNESS PROGRAM      0.00      0.00
```

#### TOTAL SALARIES

-----

```
10411-10-10001      EMPLOYEE SALARY      35001.00      35000.88
10411-10-10007      E.T. BUY BACK      674.00      673.20
10411-10-10009      PERFORMANCE INCREASE      350.00      350.00
-----
```

```
**TOTAL** TOTAL SALARIES      36025.00      36024.08
```

#### TOTAL FRINGE BENEFITS

-----

```
10411-10-11010      FICA      2756.02      2723.44
10411-10-11011      GROUP LIFE INSURANCE      28.00      27.56
10411-10-11012      GROUP HEALTH INSURANCE      3812.00      3298.80
10411-10-11013      RETIREMENT      1607.00      1535.96
10411-10-11014      WORKMENS COMPENSATION      35.00      34.75
10411-10-11015      UNEMPLOYMENT COMPENSATION      33.00      29.25
10411-10-11016      DENTAL INSURANCE      318.00      317.76
-----
```

```
**TOTAL** TOTAL FRINGE BENEFITS      8589.02      7967.52
```

```
10411-10-11017      EDUCATION AND TRAINING      2250.00      1638.23
10411-10-11018      EXPENSE ACCOUNT      0.00      0.00
10411-10-11019      TRAVEL EXPENSE      249.00      177.57
10411-10-12029      CONTRACT SERVICES      0.00      0.00
```

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

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Fund: General Fund

| Account Number                   | Account Name                | Net Working<br>Budget | Current Year<br>Expenditures |
|----------------------------------|-----------------------------|-----------------------|------------------------------|
| 10411-10-12030                   | EQUIPMENT RENTAL            | 127.00                | 71.40                        |
| 10411-10-13036                   | OFFICE SUPPLIES             | 600.00                | 544.71                       |
| 10411-10-13037                   | DUES, LICENSES & SUBSCRIPTI | 260.00                | 234.00                       |
| 10411-10-13038                   | POSTAGE                     | 325.00                | 320.75                       |
| 10411-10-16068                   | TELEPHONE                   | 825.00                | 821.25                       |
| 10411-10-19082                   | GENERAL MAINTENANCE & REPAI | 0.00                  | 0.00                         |
| 10411-10-21097                   | EQUIPMENT                   | 0.00                  | 0.00                         |
| 10411-10-21098                   | DEPRECIATION EXPENSE        | 0.00                  | 0.00                         |
| 10411-10-22093                   | INSURANCE                   | 0.00                  | 0.00                         |
| 10411-10-99999                   | TOTAL-VICTIM/WITNESS PROGRA | 0.00                  | 0.00                         |
| **TOTAL** GENERAL FUND           |                             | 49250.02              | 47799.51                     |
| **TOTAL** VICTIM/WITNESS PROGRAM |                             | 49250.02              | 47799.51                     |

### DEPRECIATION EXPENSE

#### GENERAL FUND

|                                |                      |      |      |
|--------------------------------|----------------------|------|------|
| 10430-10-21098                 | DEPRECIATION EXPENSE | 0.00 | 0.00 |
| **TOTAL** GENERAL FUND         |                      | 0.00 | 0.00 |
| **TOTAL** DEPRECIATION EXPENSE |                      | 0.00 | 0.00 |

### SHERIFF'S DEPARTMENT

#### GENERAL FUND

|                |                     |      |      |
|----------------|---------------------|------|------|
| 10440-10-00000 | SHERIFFS DEPARTMENT | 0.00 | 0.00 |
|----------------|---------------------|------|------|

#### TOTAL SALARIES

|                |                         |           |           |
|----------------|-------------------------|-----------|-----------|
| 10440-10-10000 | ELECTED OFFICIAL SALARY | 40725.00  | 40725.00  |
| 10440-10-10001 | SALARIES-DEPUTIES       | 136188.82 | 136144.20 |
| 10440-10-10002 | SALARIES-OFFICE STAFF   | 31183.05  | 31183.05  |
| 10440-10-10006 | ON CALL                 | 2580.00   | 2580.00   |
| 10440-10-10007 | E.T. BUY BACK           | 596.00    | 596.00    |
| 10440-10-10008 | OVERTIME                | 2159.62   | 2159.57   |
| 10440-10-10009 | PERFORMANCE INCREASE    | 1275.00   | 1275.00   |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

PAGE 10

Fund: General Fund

| Account Number           | Account Name | Net Working<br>Budget | Current Year<br>Expenditures |
|--------------------------|--------------|-----------------------|------------------------------|
| **TOTAL** TOTAL SALARIES |              | 214707.49             | 214662.82                    |

## TOTAL FRINGE BENEFITS

|                |                           |          |          |
|----------------|---------------------------|----------|----------|
| 10440-10-11010 | FICA                      | 9152.20  | 9149.74  |
| 10440-10-11011 | GROUP LIFE INSURANCE      | 138.00   | 137.80   |
| 10440-10-11012 | GROUP HEALTH INSURANCE    | 33900.82 | 29380.82 |
| 10440-10-11013 | RETIREMENT                | 6858.70  | 6849.82  |
| 10440-10-11014 | WORKMENS COMPENSATION     | 2824.02  | 2824.02  |
| 10440-10-11015 | UNEMPLOYMENT COMPENSATION | 114.40   | 114.40   |
| 10440-10-11016 | DENTAL INSURANCE          | 2763.84  | 2763.84  |

|                                 |          |          |
|---------------------------------|----------|----------|
| **TOTAL** TOTAL FRINGE BENEFITS | 55751.98 | 51220.44 |
|---------------------------------|----------|----------|

|                |                             |          |          |
|----------------|-----------------------------|----------|----------|
| 10440-10-11017 | EDUCATION AND TRAINING      | 1535.38  | 1535.38  |
| 10440-10-11018 | EXPENSE ACCOUNT             | 1170.00  | 1166.35  |
| 10440-10-12029 | CONTRACT SERVICES           | 930.00   | 930.00   |
| 10440-10-13031 | UNIFORMS                    | 250.00   | 250.00   |
| 10440-10-13032 | GENERAL SUPPLIES            | 2400.00  | 2400.00  |
| 10440-10-13036 | OFFICE SUPPLIES             | 1350.00  | 1350.00  |
| 10440-10-13037 | DUES, LICENSES AND SUBSCRIP | 1389.00  | 1389.00  |
| 10440-10-13038 | POSTAGE                     | 1150.00  | 1150.00  |
| 10440-10-13039 | SECURITY SUPPLIES           | 199.53   | 199.42   |
| 10440-10-16066 | RADIO EQUIPMENT REIMBURSEME | 0.00     | 0.00     |
| 10440-10-16067 | COMMUNICATION LINE          | 3600.00  | 3600.00  |
| 10440-10-16068 | TELEPHONE                   | 2680.00  | 2675.07  |
| 10440-10-16069 | GASOLINE                    | 5390.30  | 5386.65  |
| 10440-10-19082 | GENERAL MAINTENANCE & REPAI | 2100.00  | 2100.00  |
| 10440-10-19083 | RADIO MAINTENANCE & REPAIRS | 0.00     | 0.00     |
| 10440-10-19084 | VEHICLE REPAIR              | 3000.00  | 3000.00  |
| 10440-10-20090 | INTEREST PAYMENT            | 3598.61  | 3598.61  |
| 10440-10-20091 | PRINCIPAL PAYMENT           | 28718.00 | 28717.99 |
| 10440-10-21097 | EQUIPMENT                   | 8802.73  | 8802.73  |
| 10440-10-21098 | DEPRECIATION EXPENSE        | 0.00     | 0.00     |
| 10440-10-22093 | INSURANCE                   | 6010.00  | 6010.00  |
| 10440-10-99999 | TOTAL-SHERIFFS DEPARTMENT   | 0.00     | 0.00     |

|                        |           |           |
|------------------------|-----------|-----------|
| **TOTAL** GENERAL FUND | 344733.02 | 340144.46 |
|------------------------|-----------|-----------|

|                                |           |           |
|--------------------------------|-----------|-----------|
| **TOTAL** SHERIFF'S DEPARTMENT | 344733.02 | 340144.46 |
|--------------------------------|-----------|-----------|

DEPUTY SHERIFFS' PAYROLL

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

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Fund: General Fund

| Account Number                    | Account Name                | Net Working<br>Budget | Current Year<br>Expenditures |
|-----------------------------------|-----------------------------|-----------------------|------------------------------|
| GENERAL FUND                      |                             |                       |                              |
| 10442-10-00000                    | DEPUTY SHERIFFS PAYROLL     | 0.00                  | 0.00                         |
| TOTAL SALARIES                    |                             |                       |                              |
| 10442-10-10001                    | DEPUTY SHERIFFS PAYROLL     | 0.00                  | 0.00                         |
| 10442-10-10002                    | DEPUTY SHERIFF NIGHT WATCH  | 0.00                  | 0.00                         |
| 10442-10-10005                    | SALARIES-TRAINING           | 0.00                  | 0.00                         |
| 10442-10-10006                    | ON CALL                     | 0.00                  | 0.00                         |
| **TOTAL** TOTAL SALARIES          |                             | 0.00                  | 0.00                         |
| TOTAL FRINGE BENEFITS             |                             |                       |                              |
| 10442-10-11010                    | FICA                        | 0.00                  | 0.00                         |
| 10442-10-11014                    | WORKMENS COMPENSATION       | 0.00                  | 0.00                         |
| 10442-10-11015                    | UNEMPLOYMENT COMPENSATION   | 0.00                  | 0.00                         |
| **TOTAL** TOTAL FRINGE BENEFITS   |                             | 0.00                  | 0.00                         |
| 10442-10-11019                    | TRAVEL EXPENSE              | 0.00                  | 0.00                         |
| 10442-10-13031                    | UNIFORMS                    | 0.00                  | 0.00                         |
| 10442-10-22093                    | INSURANCE                   | 0.00                  | 0.00                         |
| 10442-10-99999                    | TOTAL-DEPUTY SHERIFFS PAYRO | 0.00                  | 0.00                         |
| **TOTAL** GENERAL FUND            |                             | 0.00                  | 0.00                         |
| **TOTAL** DEPUTY SHERIFFS PAYROLL |                             | 0.00                  | 0.00                         |

DEPUTY SHERIFFS BAILIFFS

GENERAL FUND

|                          |                          |          |          |
|--------------------------|--------------------------|----------|----------|
| 10443-10-00000           | DEPUTY SHERIFFS BAILIFFS | 0.00     | 0.00     |
| TOTAL SALARIES           |                          |          |          |
| 10443-10-10001           | ATTENDANCE AT COURT      | 46100.00 | 51710.00 |
| 10443-10-10005           | SALARIES-TRAINING        | 0.00     | 0.00     |
| **TOTAL** TOTAL SALARIES |                          | 46100.00 | 51710.00 |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 12

Fund: General Fund

=====

| Account Number | Account Name | Net Working<br>Budget | Current Year<br>Expenditures |
|----------------|--------------|-----------------------|------------------------------|
|----------------|--------------|-----------------------|------------------------------|

-----

### TOTAL FRINGE BENEFITS

|                                    |                             |          |          |
|------------------------------------|-----------------------------|----------|----------|
| 10443-10-11010                     | FICA                        | 3527.00  | 3955.73  |
| 10443-10-11014                     | WORKMENS COMPENSATION       | 1250.66  | 1250.66  |
| 10443-10-11015                     | UNEMPLOYMENT COMPENSATION   | 192.00   | 234.02   |
|                                    |                             | -----    | -----    |
| **TOTAL** TOTAL FRINGE BENEFITS    |                             | 4969.66  | 5440.41  |
| 10443-10-11017                     | EDUCATION AND TRAINING      | 0.00     | 0.00     |
| 10443-10-11019                     | TRAVEL EXPENSE              | 0.00     | 0.00     |
| 10443-10-13031                     | UNIFORMS                    | 0.00     | 0.00     |
| 10443-10-13039                     | SECURITY SUPPLIES           | 0.00     | 0.00     |
| 10443-10-22093                     | INSURANCE                   | 6240.00  | 6240.00  |
| 10443-10-99999                     | TOTAL-DEPUTY SHERIFFS BAILI | 0.00     | 0.00     |
|                                    |                             | -----    | -----    |
| **TOTAL** GENERAL FUND             |                             | 57309.66 | 63390.41 |
|                                    |                             | -----    | -----    |
| **TOTAL** DEPUTY SHERIFFS BAILIFFS |                             | 57309.66 | 63390.41 |

### MEDICAL REFEREE

-----

### GENERAL FUND

|                           |                       |          |          |
|---------------------------|-----------------------|----------|----------|
| 10450-10-00000            | MEDICAL REFEREE       | 0.00     | 0.00     |
| 10450-10-11019            | TRAVEL EXPENSE        | 3000.00  | 2835.59  |
| 10450-10-12027            | VIEWS                 | 3500.00  | 3450.00  |
| 10450-10-12028            | AUTOPSIES             | 10500.00 | 9958.82  |
| 10450-10-99999            | TOTAL-MEDICAL REFEREE | 0.00     | 0.00     |
|                           |                       | -----    | -----    |
| **TOTAL** GENERAL FUND    |                       | 17000.00 | 16244.41 |
|                           |                       | -----    | -----    |
| **TOTAL** MEDICAL REFEREE |                       | 17000.00 | 16244.41 |

### COURT HOUSE

-----

### GENERAL FUND

|                |                 |          |          |
|----------------|-----------------|----------|----------|
| 10460-10-00000 | COURT HOUSE     | 0.00     | 0.00     |
| TOTAL SALARIES |                 |          |          |
| -----          |                 |          |          |
| 10460-10-10001 | EMPLOYEE SALARY | 21877.00 | 21848.86 |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

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Fund: General Fund

| Account Number           | Account Name           | Net Working Budget | Current Year Expenditures |
|--------------------------|------------------------|--------------------|---------------------------|
| 10460-10-10007           | E.T. BLY BACK          | 0.00               | 0.00                      |
| 10460-10-10008           | OVERTIME/VAC. COVERAGE | 200.00             | 0.00                      |
| 10460-10-10009           | PERFORMANCE INCREASE   | 219.00             | 219.00                    |
| **TOTAL** TOTAL SALARIES |                        | 22296.00           | 22067.86                  |

### TOTAL FRINGE BENEFITS

|                |                           |         |         |
|----------------|---------------------------|---------|---------|
| 10460-10-11010 | FICA                      | 1706.00 | 1643.07 |
| 10460-10-11011 | GROUP LIFE INSURANCE      | 28.00   | 27.56   |
| 10460-10-11012 | GROUP HEALTH INSURANCE    | 3812.00 | 3298.80 |
| 10460-10-11013 | RETIREMENT                | 996.00  | 913.61  |
| 10460-10-11014 | WORKMENS COMPENSATION     | 357.07  | 357.07  |
| 10460-10-11015 | UNEMPLOYMENT COMPENSATION | 33.00   | 29.25   |
| 10460-10-11016 | DENTAL INSURANCE          | 516.00  | 516.00  |

|                                 |                              |          |          |
|---------------------------------|------------------------------|----------|----------|
| **TOTAL** TOTAL FRINGE BENEFITS |                              | 7448.07  | 6785.36  |
| 10460-10-12022                  | TOWN SHARE OF COURT HOUSE R  | 39981.00 | 39981.00 |
| 10460-10-12029                  | CONTRACT SERVICES            | 4667.00  | 4651.98  |
| 10460-10-13032                  | GENERAL SUPPLIES             | 700.00   | 700.00   |
| 10460-10-13033                  | CLEANING SUPPLIES            | 225.00   | 210.97   |
| 10460-10-16061                  | ELECTRICITY                  | 3050.00  | 2697.07  |
| 10460-10-16063                  | WATER                        | 500.00   | 424.96   |
| 10460-10-16064                  | SEWER                        | 675.00   | 591.36   |
| 10460-10-16065                  | FUEL OIL                     | 8087.00  | 8087.00  |
| 10460-10-16068                  | TELEPHONE                    | 0.00     | 0.00     |
| 10460-10-19082                  | GENERAL MAINTENANCE & REPAIR | 6917.38  | 6874.90  |
| 10460-10-21096                  | BUILDING ADDITIONS & MAJOR   | 0.00     | 0.00     |
| 10460-10-21097                  | EQUIPMENT                    | 450.00   | 346.49   |
| 10460-10-21098                  | DEPRECIATION EXPENSE         | 0.00     | 0.00     |
| 10460-10-21099                  | CAPITAL RESERVE              | 0.00     | 0.00     |
| 10460-10-22093                  | INSURANCE                    | 1500.00  | 35.00    |
| 10460-10-99999                  | TOTAL-COURT HOUSE            | 0.00     | 0.00     |

|                        |          |          |
|------------------------|----------|----------|
| **TOTAL** GENERAL FUND | 96496.45 | 93453.95 |
|------------------------|----------|----------|

|                       |          |          |
|-----------------------|----------|----------|
| **TOTAL** COURT HOUSE | 96496.45 | 93453.95 |
|-----------------------|----------|----------|

### COOPERATIVE EXTENSION SERVICE

#### GENERAL FUND

|                |                             |      |      |
|----------------|-----------------------------|------|------|
| 10475-10-00000 | COOPERATIVE EXTENSION SERVI | 0.00 | 0.00 |
|----------------|-----------------------------|------|------|

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

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Fund: General Fund

| Account Number                  | Account Name                | Net Working<br>Budget | Current Year<br>Expenditures |
|---------------------------------|-----------------------------|-----------------------|------------------------------|
| TOTAL SALARIES                  |                             |                       |                              |
| 10475-10-10001                  | EMPLOYEE SALARIES           | 59667.00              | 59666.26                     |
| 10475-10-10008                  | OVERTIME                    | 50.00                 | 0.00                         |
| 10475-10-10009                  | PERFORMANCE INCREASE        | 591.00                | 590.00                       |
| **TOTAL** TOTAL SALARIES        |                             | 60308.00              | 60256.26                     |
| TOTAL FRINGE BENEFITS           |                             |                       |                              |
| 10475-10-11010                  | FICA                        | 4610.00               | 4609.60                      |
| 10475-10-11011                  | GROUP LIFE INSURANCE        | 56.00                 | 55.12                        |
| 10475-10-11012                  | GROUP HEALTH INSURANCE      | 0.00                  | 0.00                         |
| 10475-10-11013                  | RETIREMENT                  | 2665.00               | 2018.60                      |
| 10475-10-11014                  | WORKMENS COMPENSATION       | 97.06                 | 97.06                        |
| 10475-10-11015                  | UNEMPLOYMENT COMPENSATION   | 80.00                 | 73.14                        |
| 10475-10-11016                  | DENTAL INSURANCE            | 0.00                  | 0.00                         |
| **TOTAL** TOTAL FRINGE BENEFITS |                             | 7508.06               | 6853.52                      |
| 10475-10-11017                  | EDUCATION AND TRAINING      | 200.00                | 0.00                         |
| 10475-10-11018                  | EXPENSE ACCOUNT             | 12292.00              | 11538.70                     |
| 10475-10-12029                  | CONTRACT SERVICES           | 68912.00              | 68278.71                     |
| 10475-10-12030                  | RENTAL SERVICES             | 5000.00               | 4305.44                      |
| 10475-10-12031                  | ADVERTISING & PUBLIC RELATI | 1680.00               | 1464.05                      |
| 10475-10-13032                  | GENERAL SUPPLIES            | 189.20                | 184.41                       |
| 10475-10-13036                  | OFFICE SUPPLIES             | 4500.00               | 4462.88                      |
| 10475-10-13037                  | DUES, LICENSES & SUBSCRIPTI | 360.00                | 299.20                       |
| 10475-10-13038                  | POSTAGE                     | 500.00                | 432.68                       |
| 10475-10-16061                  | ELECTRICITY                 | 2400.00               | 1822.56                      |
| 10475-10-16063                  | WATER                       | 600.00                | 278.15                       |
| 10475-10-16064                  | SEWER                       | 175.00                | 92.40                        |
| 10475-10-16065                  | FUEL OIL                    | 2544.00               | 2130.70                      |
| 10475-10-16067                  | HIGH SPEED INTERNET         | 0.00                  | 0.00                         |
| 10475-10-16068                  | TELEPHONE                   | 3400.00               | 3369.43                      |
| 10475-10-19082                  | GENERAL MAINTENANCE & REPAI | 610.80                | 610.80                       |
| 10475-10-21097                  | EQUIPMENT                   | 4650.00               | 4617.99                      |
| 10475-10-21098                  | DEPRECIATION EXPENSE        | 0.00                  | 0.00                         |
| 10475-10-22093                  | INSURANCE                   | 430.00                | 406.00                       |
| 10475-10-99999                  | TOTAL-COOPERATIVE EXTENSION | 0.00                  | 0.00                         |
| **TOTAL** GENERAL FUND          |                             | 176259.06             | 171403.88                    |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

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Fund: General Fund

| Account Number | Account Name                  | Net Working Budget | Current Year Expenditures |
|----------------|-------------------------------|--------------------|---------------------------|
| -----          |                               |                    |                           |
| -----          |                               |                    |                           |
| **TOTAL**      | COOPERATIVE EXTENSION SERVICE | 176259.06          | 171403.88                 |

### HUMAN SERVICES

-----

### GENERAL FUND

-----

|                |                |      |      |
|----------------|----------------|------|------|
| 10490-10-00000 | HUMAN SERVICES | 0.00 | 0.00 |
|----------------|----------------|------|------|

### TOTAL SALARIES

-----

|                |                      |          |          |
|----------------|----------------------|----------|----------|
| 10490-10-10001 | EMPLOYEE SALARY      | 53825.00 | 52650.43 |
| 10490-10-10007 | E.T. BUY BACK        | 875.00   | 874.60   |
| 10490-10-10008 | OVERTIME             | 300.00   | 253.51   |
| 10490-10-10009 | PERFORMANCE INCREASE | 538.00   | 380.00   |
| -----          |                      |          |          |
| **TOTAL**      | TOTAL SALARIES       | 55538.00 | 54158.54 |

### TOTAL FRINGE BENEFITS

-----

|                |                           |          |         |
|----------------|---------------------------|----------|---------|
| 10490-10-11010 | FICA                      | 4245.00  | 3913.58 |
| 10490-10-11011 | GROUP LIFE INSURANCE      | 28.00    | 27.56   |
| 10490-10-11012 | GROUP HEALTH INSURANCE    | 3812.00  | 3298.80 |
| 10490-10-11013 | RETIREMENT                | 2478.00  | 1631.00 |
| 10490-10-11014 | WORKMENS COMPENSATION     | 39.00    | 38.43   |
| 10490-10-11015 | UNEMPLOYMENT COMPENSATION | 49.00    | 43.89   |
| 10490-10-11016 | DENTAL INSURANCE          | 318.00   | 317.76  |
| -----          |                           |          |         |
| **TOTAL**      | TOTAL FRINGE BENEFITS     | 10969.00 | 9271.02 |

|                |                             |            |            |
|----------------|-----------------------------|------------|------------|
| 10490-10-11018 | EXPENSE ACCOUNT             | 1021.00    | 857.61     |
| 10490-10-13036 | OFFICE SUPPLIES             | 200.00     | 144.53     |
| 10490-10-13037 | DUES, LICENSES & SUBSCRIPTI | 80.00      | 72.74      |
| 10490-10-13038 | POSTAGE                     | 250.00     | 214.17     |
| 10490-10-15052 | HCBC-INC.                   | 403127.00  | 403126.36  |
| 10490-10-15053 | PROVIDERS-INC.              | 641571.00  | 641570.64  |
| 10490-10-15054 | OLD AGE ASSISTANCE          | 50665.00   | 18160.78   |
| 10490-10-15055 | AID PERMANENTLY & TOTALLY D | 321910.00  | 272868.22  |
| 10490-10-15056 | INTERMEDIATE NURSING CARE   | 1859803.00 | 1811521.96 |
| 10490-10-15057 | PNMI-PRIVATE NON MEDICAL IN | 222974.00  | 222973.24  |
| 10490-10-15058 | BOARD AND CARE OF CHILDREN  | 724138.00  | 696248.33  |
| 10490-10-16068 | TELEPHONE                   | 1050.00    | 1014.86    |
| 10490-10-19082 | GENERAL MAINTENCE & REPAIRS | 3925.00    | 1626.92    |
| 10490-10-21097 | EQUIPMENT                   | 1250.00    | 1117.00    |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

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Fund: General Fund

| Account Number           | Account Name         | Net Working Budget | Current Year Expenditures |
|--------------------------|----------------------|--------------------|---------------------------|
| 10490-10-21098           | DEPRECIATION EXPENSE | 0.00               | 0.00                      |
| 10490-10-22093           | INSURANCE            | 10.00              | 10.00                     |
| 10490-10-99999           | TOTAL-HUMAN SERVICES | 0.00               | 0.00                      |
| **TOTAL** GENERAL FUND   |                      | 4298481.00         | 4134956.92                |
| **TOTAL** HUMAN SERVICES |                      | 4298481.00         | 4134956.92                |

LONG TERM CARE COORDINATOR

GENERAL FUND

|                |                            |      |      |
|----------------|----------------------------|------|------|
| 10491-10-00000 | LONG TERM CARE COORDINATOR | 0.00 | 0.00 |
|----------------|----------------------------|------|------|

TOTAL SALARIES

|                          |                         |          |          |
|--------------------------|-------------------------|----------|----------|
| 10491-10-10001           | LONG TERM CARE SALARIES | 39020.00 | 38965.17 |
| 10491-10-10009           | PERFORMANCE INCREASE    | 390.00   | 390.00   |
| **TOTAL** TOTAL SALARIES |                         | 39410.00 | 39355.17 |

TOTAL FRINGE BENEFITS

|                                 |                             |          |          |
|---------------------------------|-----------------------------|----------|----------|
| 10491-10-11010                  | FICA                        | 3015.00  | 2819.50  |
| 10491-10-11011                  | GROUP LIFE INSURANCE        | 28.00    | 27.56    |
| 10491-10-11012                  | GROUP HEALTH INSURANCE      | 9149.00  | 7961.44  |
| 10491-10-11013                  | RETIREMENT                  | 1725.00  | 1629.33  |
| 10491-10-11014                  | WORKMENS COMPENSATION       | 39.00    | 38.43    |
| 10491-10-11015                  | UNEMPLOYMENT COMPENSATION   | 33.00    | 29.25    |
| 10491-10-11016                  | DENTAL INSURANCE            | 812.00   | 811.20   |
| **TOTAL** TOTAL FRINGE BENEFITS |                             | 14801.00 | 13316.71 |
| 10491-10-11018                  | EXPENSE ACCOUNT             | 0.00     | 0.00     |
| 10491-10-11019                  | TRAVEL EXPENSES             | 2035.00  | 2034.22  |
| 10491-10-13036                  | OFFICE SUPPLIES             | 450.00   | 445.90   |
| 10491-10-13038                  | POSTAGE                     | 120.00   | 112.08   |
| 10491-10-16068                  | TELEPHONE                   | 1019.00  | 996.81   |
| 10491-10-21098                  | DEPRECIATION EXPENSE        | 0.00     | 0.00     |
| 10491-10-22093                  | INSURANCE                   | 0.00     | 0.00     |
| 10491-10-99999                  | TOTAL-LONG TERM CARE COORD. | 0.00     | 0.00     |
| **TOTAL** GENERAL FUND          |                             | 57835.00 | 56260.89 |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

PAGE 17

Fund: General Fund

| Account Number                       | Account Name | Net Working Budget | Current Year Expenditures |
|--------------------------------------|--------------|--------------------|---------------------------|
| -----                                |              |                    |                           |
| **TOTAL** LONG TERM CARE COORDINATOR |              | 57835.00           | 56260.89                  |

WOODHULL COUNTY COMPLEX

GENERAL FUND

|                                   |                               |          |          |
|-----------------------------------|-------------------------------|----------|----------|
| 10497-10-00000                    | WOODHULL COUNTY COMPLEX       | 0.00     | 0.00     |
| 10497-10-12029                    | CONTRACT SERVICES             | 1825.00  | 1313.73  |
| 10497-10-13032                    | GENERAL SUPPLIES              | 795.99   | 735.52   |
| 10497-10-13033                    | CLEANING SUPPLIES             | 250.00   | 210.97   |
| 10497-10-16061                    | ELECTRICITY                   | 29070.00 | 28335.60 |
| 10497-10-16063                    | WATER                         | 1000.00  | 777.61   |
| 10497-10-16064                    | SEWER                         | 830.00   | 822.36   |
| 10497-10-16065                    | FUEL OIL                      | 6567.00  | 6567.00  |
| 10497-10-19082                    | GENERAL MAINTENANCE & REPAIR  | 11197.37 | 10528.68 |
| 10497-10-21096                    | BUILDING ADDITIONS & MAJOR    | 0.00     | 0.00     |
| 10497-10-21097                    | EQUIPMENT                     | 450.00   | 346.50   |
| 10497-10-21098                    | DEPRECIATION EXPENSE          | 0.00     | 0.00     |
| 10497-10-21099                    | CAPITAL RESERVE ACCOUNT       | 0.00     | 0.00     |
| 10497-10-22093                    | INSURANCE                     | 2050.00  | 2050.00  |
| 10497-10-99999                    | TOTAL-WOODHULL COUNTY COMPLEX | 0.00     | 0.00     |
| -----                             |                               | -----    | -----    |
| **TOTAL** GENERAL FUND            |                               | 54035.36 | 51687.97 |
| -----                             |                               | -----    | -----    |
| **TOTAL** WOODHULL COUNTY COMPLEX |                               | 54035.36 | 51687.97 |

DEPARTMENT OF CORRECTION

GENERAL FUND

|                |                          |           |           |
|----------------|--------------------------|-----------|-----------|
| 10600-10-00000 | DEPARTMENT OF CORRECTION | 0.00      | 0.00      |
| -----          |                          |           |           |
| TOTAL SALARIES |                          |           |           |
| -----          |                          |           |           |
| 10600-10-10001 | EMPLOYEE SALARIES        | 718575.00 | 718574.32 |
| 10600-10-10002 | SALARIES-NURSING         | 54426.00  | 54425.10  |
| 10600-10-10007 | E.T. BUY BACK            | 4639.00   | 4638.80   |
| 10600-10-10008 | OVERTIME                 | 41290.00  | 41042.74  |
| 10600-10-10009 | PERFORMANCE INCREASE     | 18545.00  | 8020.44   |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

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Fund: General Fund

|                                 |                              | Net Working | Current Year |
|---------------------------------|------------------------------|-------------|--------------|
| Account Number                  | Account Name                 | Budget      | Expenditures |
| **TOTAL** TOTAL SALARIES        |                              | 837475.00   | 826701.40    |
| TOTAL FRINGE BENEFITS           |                              |             |              |
| 10600-10-11010                  | FICA                         | 15743.00    | 15742.33     |
| 10600-10-11011                  | GROUP LIFE INSURANCE         | 689.00      | 627.52       |
| 10600-10-11012                  | GROUP HEALTH INSURANCE       | 156166.00   | 133973.50    |
| 10600-10-11013                  | RETIREMENT                   | 41392.00    | 41391.27     |
| 10600-10-11014                  | WORKMENS COMPENSATION        | 12551.01    | 12621.01     |
| 10600-10-11015                  | UNEMPLOYMENT COMPENSATION    | 882.00      | 808.40       |
| 10600-10-11016                  | DENTAL INSURANCE             | 13661.00    | 13660.75     |
| **TOTAL** TOTAL FRINGE BENEFITS |                              | 241084.01   | 218824.78    |
| 10600-10-11017                  | EDUCATION AND CONFERENCES    | 4292.00     | 4170.00      |
| 10600-10-11019                  | TRAVEL EXPENSE               | 2176.00     | 1339.28      |
| 10600-10-12029                  | CONTRACT SERVICES            | 7888.00     | 7873.60      |
| 10600-10-12031                  | ADVERTISING & PUBLIC RELATIO | 0.00        | 0.00         |
| 10600-10-13031                  | UNIFORMS                     | 12194.00    | 12192.75     |
| 10600-10-13032                  | GENERAL SUPPLIES             | 8500.00     | 7445.00      |
| 10600-10-13033                  | CLEANING SUPPLIES            | 11200.00    | 9897.41      |
| 10600-10-13036                  | OFFICE SUPPLIES              | 5500.00     | 4014.13      |
| 10600-10-13037                  | DUES, LICENSES AND SUBSCRIP  | 158.00      | 111.38       |
| 10600-10-13038                  | POSTAGE                      | 2250.00     | 2091.90      |
| 10600-10-13039                  | SECURITY SUPPLIES            | 1376.00     | 1375.37      |
| 10600-10-14041                  | CLOTHING                     | 4000.00     | 3281.35      |
| 10600-10-14042                  | FOOD                         | 420175.00   | 420175.00    |
| 10600-10-14051                  | RESIDENT PROGRAMMING         | 1425.00     | 497.70       |
| 10600-10-14052                  | MEDICAL EXPENSES             | 181564.00   | 172799.34    |
| 10600-10-16061                  | ELECTRICITY                  | 34757.00    | 29782.39     |
| 10600-10-16065                  | FUEL OIL                     | 14687.99    | 13992.40     |
| 10600-10-16068                  | TELEPHONE                    | 5300.00     | 4889.08      |
| 10600-10-16069                  | GASOLINE                     | 700.00      | 432.95       |
| 10600-10-17073                  | MISCELLANEOUS COUNTY EXPENS  | 200.00      | 0.00         |
| 10600-10-18080                  | CARE OF GROUNDS              | 500.00      | 422.49       |
| 10600-10-19080                  | SEWER COSTS                  | 23772.00    | 23172.73     |
| 10600-10-19082                  | GENERAL MAINTENANCE & REPAI  | 60463.00    | 57605.15     |
| 10600-10-19084                  | VEHICLE REPAIR               | 2000.00     | 1266.13      |
| 10600-10-20090                  | INTEREST PAYMENT             | 5589.00     | 3785.68      |
| 10600-10-20091                  | PRINCIPAL PAYMENT            | 70411.00    | 67222.45     |
| 10600-10-21096                  | BUILDING ADDITIONS & MAJOR   | 114844.00   | 95227.00     |
| 10600-10-21097                  | EQUIPMENT                    | 12643.00    | 17572.72     |
| 10600-10-21098                  | DEPRECIATION EXPENSE         | 0.00        | 0.00         |
| 10600-10-22093                  | INSURANCE                    | 6701.00     | 6701.00      |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

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Fund: General Fund

| Account Number        | Account Name                              | Net Working Budget | Current Year Expenditures |
|-----------------------|-------------------------------------------|--------------------|---------------------------|
| 10600-10-99999        | TOTAL-DEPARTMENT OF CORRECT               | 0.00               | 0.00                      |
|                       | <b>**TOTAL** GENERAL FUND</b>             | 2093825.00         | 2014862.56                |
|                       | <b>**TOTAL** DEPARTMENT OF CORRECTION</b> | 2093825.00         | 2014862.56                |
| FARM                  |                                           |                    |                           |
| ----                  |                                           |                    |                           |
| GENERAL FUND          |                                           |                    |                           |
| -----                 |                                           |                    |                           |
| 10700-10-00000        | FARM                                      | 0.00               | 0.00                      |
| TOTAL SALARIES        |                                           |                    |                           |
| -----                 |                                           |                    |                           |
| 10700-10-10001        | SALARIES                                  | 0.00               | 0.00                      |
|                       | <b>**TOTAL** TOTAL SALARIES</b>           | 0.00               | 0.00                      |
| TOTAL FRINGE BENEFITS |                                           |                    |                           |
| -----                 |                                           |                    |                           |
| 10700-10-11010        | FICA                                      | 0.00               | 0.00                      |
| 10700-10-11011        | LIFE INSURANCE                            | 0.00               | 0.00                      |
| 10700-10-11012        | GROUP HEALTH INSURANCE                    | 0.00               | 0.00                      |
| 10700-10-11013        | RETIREMENT                                | 0.00               | 0.00                      |
| 10700-10-11014        | WORKMENS COMPENSATION                     | 0.00               | 0.00                      |
| 10700-10-11015        | UNEMPLOYMENT                              | 0.00               | 0.00                      |
| 10700-10-11016        | DENTAL                                    | 0.00               | 0.00                      |
|                       | <b>**TOTAL** TOTAL FRINGE BENEFITS</b>    | 0.00               | 0.00                      |
| 10700-10-12029        | CONTRACT SERVICES                         | 0.00               | 0.00                      |
| 10700-10-13032        | GENERAL SUPPLIES                          | 0.00               | 0.00                      |
| 10700-10-16061        | ELECTRICITY                               | 200.00             | 196.98                    |
| 10700-10-16069        | GASOLINE                                  | 0.00               | 0.00                      |
| 10700-10-18078        | FEED                                      | 0.00               | 0.00                      |
| 10700-10-19082        | GENERAL MAINTENANCE & REPAI               | 10612.00           | 9020.53                   |
| 10700-10-19084        | VEHICLE REPAIR                            | 0.00               | 0.00                      |
| 10700-10-20092        | TAXES-PROPERTY                            | 1756.00            | 1210.00                   |
| 10700-10-21098        | DEPRECIATION EXPENSE                      | 0.00               | 0.00                      |
| 10700-10-22093        | INSURANCE                                 | 1318.00            | 1318.00                   |
| 10700-10-99999        | TOTAL-FARM                                | 0.00               | 0.00                      |
|                       | <b>**TOTAL** GENERAL FUND</b>             | 13886.00           | 11745.51                  |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

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Fund: General Fund

| Account Number | Account Name   | Net Working Budget | Current Year Expenditures |
|----------------|----------------|--------------------|---------------------------|
|                | **TOTAL** FARM | 13886.00           | 11745.51                  |

SULLIVAN ACADEMY

GENERAL FUND

|                |                            |      |      |
|----------------|----------------------------|------|------|
| 10701-10-15066 | SULLIVAN ACADEMY GRANT     | 0.00 | 0.00 |
|                | **TOTAL** GENERAL FUND     | 0.00 | 0.00 |
|                | **TOTAL** SULLIVAN ACADEMY | 0.00 | 0.00 |

GRANT

GENERAL FUND

|                |                             |      |      |
|----------------|-----------------------------|------|------|
| 10860-10-17074 | COOPERATIVE EXTENSION GRANT | 0.00 | 0.00 |
|                | **TOTAL** GENERAL FUND      | 0.00 | 0.00 |
|                | **TOTAL** GRANT             | 0.00 | 0.00 |

COUNTY GRANTS

GENERAL FUND

|                |                             |           |           |
|----------------|-----------------------------|-----------|-----------|
| 10861-10-00000 | COUNTY GRANTS               | 0.00      | 0.00      |
| 10861-10-15052 | COMMUNITY YOUTH ADVOCATES   | 30000.00  | 30000.00  |
| 10861-10-15061 | CONNECTICUT VALLEY HEALTH C | 35775.00  | 35775.00  |
| 10861-10-15062 | COMMUNITY TRANSPORTATION    | 24672.00  | 24672.00  |
| 10861-10-15063 | SULLIVAN NUTRITION          | 0.00      | 0.00      |
| 10861-10-15064 | WOMENS SUPPORTIVE SERVICES  | 30000.00  | 30000.00  |
| 10861-10-15065 | SOUP KITCHEN/FOOD PANTRY    | 5000.00   | 5000.00   |
| 10861-10-15066 | SULLIVAN ACADEMY            | 25000.00  | 25000.00  |
| 10861-10-99999 | TOTAL-COUNTY GRANTS         | 0.00      | 0.00      |
|                | **TOTAL** GENERAL FUND      | 150447.00 | 150447.00 |
|                | **TOTAL** COUNTY GRANTS     | 150447.00 | 150447.00 |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

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Fund: General Fund

| Account Number | Account Name | Net Working<br>Budget | Current Year<br>Expenditures |
|----------------|--------------|-----------------------|------------------------------|
|----------------|--------------|-----------------------|------------------------------|

## ECONOMIC DEVELOPMENT AGENCY

### GENERAL FUND

|                |                             |      |      |
|----------------|-----------------------------|------|------|
| 10870-10-00000 | ECONOMIC DEVELOPMENT AGENCY | 0.00 | 0.00 |
|----------------|-----------------------------|------|------|

### TOTAL SALARIES

|                |                 |      |      |
|----------------|-----------------|------|------|
| 10870-10-10001 | OFFICE SALARIES | 0.00 | 0.00 |
|----------------|-----------------|------|------|

|           |                |      |      |
|-----------|----------------|------|------|
| **TOTAL** | TOTAL SALARIES | 0.00 | 0.00 |
|-----------|----------------|------|------|

### TOTAL FRINGE BENEFITS

|                |              |      |      |
|----------------|--------------|------|------|
| 10870-10-11010 | FICA & TAXES | 0.00 | 0.00 |
|----------------|--------------|------|------|

|                |        |      |      |
|----------------|--------|------|------|
| 10870-10-11012 | HEALTH | 0.00 | 0.00 |
|----------------|--------|------|------|

|           |                       |      |      |
|-----------|-----------------------|------|------|
| **TOTAL** | TOTAL FRINGE BENEFITS | 0.00 | 0.00 |
|-----------|-----------------------|------|------|

|                |                   |      |      |
|----------------|-------------------|------|------|
| 10870-10-12029 | CONTRACT SERVICES | 0.00 | 0.00 |
|----------------|-------------------|------|------|

|                |                        |      |      |
|----------------|------------------------|------|------|
| 10870-10-12031 | ADVERTISING & PRINTING | 0.00 | 0.00 |
|----------------|------------------------|------|------|

|                |                 |      |      |
|----------------|-----------------|------|------|
| 10870-10-13036 | OFFICE SUPPLIES | 0.00 | 0.00 |
|----------------|-----------------|------|------|

|                |                  |      |      |
|----------------|------------------|------|------|
| 10870-10-13037 | ASSOCIATION FEES | 0.00 | 0.00 |
|----------------|------------------|------|------|

|                |         |      |      |
|----------------|---------|------|------|
| 10870-10-13038 | POSTAGE | 0.00 | 0.00 |
|----------------|---------|------|------|

|                |           |      |      |
|----------------|-----------|------|------|
| 10870-10-16068 | TELEPHONE | 0.00 | 0.00 |
|----------------|-----------|------|------|

|                |                             |          |          |
|----------------|-----------------------------|----------|----------|
| 10870-10-17072 | ECONOMIC DEVELOPMENT AGENCY | 47000.00 | 47000.00 |
|----------------|-----------------------------|----------|----------|

|                |                      |      |      |
|----------------|----------------------|------|------|
| 10870-10-21098 | DEPRECIATION EXPENSE | 0.00 | 0.00 |
|----------------|----------------------|------|------|

|                |                            |      |      |
|----------------|----------------------------|------|------|
| 10870-10-99999 | TOTAL-ECONOMIC DEVELOPMENT | 0.00 | 0.00 |
|----------------|----------------------------|------|------|

|           |              |          |          |
|-----------|--------------|----------|----------|
| **TOTAL** | GENERAL FUND | 47000.00 | 47000.00 |
|-----------|--------------|----------|----------|

|           |                             |          |          |
|-----------|-----------------------------|----------|----------|
| **TOTAL** | ECONOMIC DEVELOPMENT AGENCY | 47000.00 | 47000.00 |
|-----------|-----------------------------|----------|----------|

## INTEREST LONG TERM NOTES

### GENERAL FUND

|                |                          |      |      |
|----------------|--------------------------|------|------|
| 10900-10-00000 | INTEREST LONG TERM NOTES | 0.00 | 0.00 |
|----------------|--------------------------|------|------|

|                |                             |           |           |
|----------------|-----------------------------|-----------|-----------|
| 10900-10-20092 | INTEREST ON REV. ANTICIPATI | 106849.00 | 106849.31 |
|----------------|-----------------------------|-----------|-----------|

|                |                             |      |      |
|----------------|-----------------------------|------|------|
| 10900-10-99999 | TOTAL-INTEREST ON LONG TERM | 0.00 | 0.00 |
|----------------|-----------------------------|------|------|

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

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Fund: General Fund

| Account Number | Account Name                       | Net Working Budget | Current Year Expenditures |
|----------------|------------------------------------|--------------------|---------------------------|
|                |                                    | -----              | -----                     |
|                | **TOTAL** GENERAL FUND             | 106849.00          | 106849.31                 |
|                |                                    | -----              | -----                     |
|                | **TOTAL** INTEREST LONG TERM NOTES | 106849.00          | 106849.31                 |

INTEREST PAYMENT

GENERAL FUND

|                |                            |       |       |
|----------------|----------------------------|-------|-------|
| 10910-10-20090 | INTEREST PAYMENT           | 0.00  | 0.00  |
|                |                            | ----- | ----- |
|                | **TOTAL** GENERAL FUND     | 0.00  | 0.00  |
|                |                            | ----- | ----- |
|                | **TOTAL** INTEREST PAYMENT | 0.00  | 0.00  |

INTEREST ON BONDS

GENERAL FUND

|                |                             |       |       |
|----------------|-----------------------------|-------|-------|
| 10920-10-00000 | INTEREST ON BONDS           | 0.00  | 0.00  |
| 10920-10-20090 | INTEREST PAYMENT            | 0.00  | 0.00  |
| 10920-10-99999 | TOTAL-INTEREST ON BONDS     | 0.00  | 0.00  |
|                |                             | ----- | ----- |
|                | **TOTAL** GENERAL FUND      | 0.00  | 0.00  |
|                |                             | ----- | ----- |
|                | **TOTAL** INTEREST ON BONDS | 0.00  | 0.00  |

PRINCIPAL & INTEREST ON BOND

GENERAL FUND

|                |                                        |       |       |
|----------------|----------------------------------------|-------|-------|
| 10970-10-00000 | PRINCIPAL ON BONDS                     | 0.00  | 0.00  |
| 10970-10-20090 | PRINCIPAL BONDED DEBT                  | 0.00  | 0.00  |
| 10970-10-99999 | TOTAL-PRINCIPAL ON BONDS               | 0.00  | 0.00  |
|                |                                        | ----- | ----- |
|                | **TOTAL** GENERAL FUND                 | 0.00  | 0.00  |
|                |                                        | ----- | ----- |
|                | **TOTAL** PRINCIPAL & INTEREST ON BOND | 0.00  | 0.00  |

DELEGATION EXPENSES

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

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Fund: General Fund

| Account Number                   | Account Name                | Net Working<br>Budget | Current Year<br>Expenditures |
|----------------------------------|-----------------------------|-----------------------|------------------------------|
| GENERAL FUND                     |                             |                       |                              |
| 10980-10-00000                   | DELEGATION                  | 0.00                  | 0.00                         |
| 10980-10-17076                   | DELEGATION EXPENSES         | 3852.00               | 3851.65                      |
| EMERGENCY RESERVE FUND           |                             |                       |                              |
| 10980-10-21095                   | EMERGENCY RESERVE ACCOUNT   | 0.00                  | 0.00                         |
| **TOTAL** EMERGENCY RESERVE FUND |                             | 0.00                  | 0.00                         |
| 10980-10-99999                   | TOTAL DELEGATION            | 0.00                  | 0.00                         |
| **TOTAL** GENERAL FUND           |                             | 3852.00               | 3851.65                      |
| **TOTAL** DELEGATION EXPENSES    |                             | 3852.00               | 3851.65                      |
| DEPRECIATION EXPENSE             |                             |                       |                              |
| GENERAL FUND                     |                             |                       |                              |
| 10990-10-21098                   | DEPRECIATION EXPENSE        | 0.00                  | 0.00                         |
| **TOTAL** GENERAL FUND           |                             | 0.00                  | 0.00                         |
| **TOTAL** DEPRECIATION EXPENSE   |                             | 0.00                  | 0.00                         |
| TRANSFER IN/OUT                  |                             |                       |                              |
| GENERAL FUND                     |                             |                       |                              |
| 10997-10-00000                   | TRANSFER IN/OUT             | 0.00                  | 0.00                         |
| 10997-10-03002                   | GENERAL FUND-TRANSFER OUT   | 0.00                  | 0.00                         |
| 10997-10-03005                   | TRANSFER IN-DOMESTIC VIOLEN | 0.00                  | 0.00                         |
| 10997-10-99999                   | TOTAL-TRANSFERS IN/OUT      | 0.00                  | 0.00                         |
| **TOTAL** GENERAL FUND           |                             | 0.00                  | 0.00                         |
| **TOTAL** TRANSFER IN/OUT        |                             | 0.00                  | 0.00                         |
| PRIOR YEAR DEFICIT               |                             |                       |                              |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

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Fund: General Fund

=====

| Account Number | Account Name | Net Working<br>Budget | Current Year<br>Expenditures |
|----------------|--------------|-----------------------|------------------------------|
|----------------|--------------|-----------------------|------------------------------|

GENERAL FUND

-----

|                |                               |            |            |
|----------------|-------------------------------|------------|------------|
| 10998-10-99999 | PRIOR YEAR DEFICIT            | 0.00       | 0.00       |
|                |                               | -----      | -----      |
|                | ***TOTAL** GENERAL FUND       | 0.00       | 0.00       |
|                |                               | -----      | -----      |
|                | ***TOTAL** PRIOR YEAR DEFICIT | 0.00       | 0.00       |
|                |                               | -----      | -----      |
|                | ***TOTAL** General Fund       | 8302345.82 | 8043947.98 |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 25

Fund: Register of Deeds

| Account Number        | Account Name                    | Net Working<br>Budget | Current Year<br>Expenditures |
|-----------------------|---------------------------------|-----------------------|------------------------------|
| TRANSFER OUT          |                                 |                       |                              |
| REGISTER OF DEEDS     |                                 |                       |                              |
| 22097-22-03002        | REGISTER OF DEEDS-TRANSFER      | 0.00                  | 0.00                         |
|                       | **TOTAL** REGISTER OF DEEDS     | 0.00                  | 0.00                         |
|                       | **TOTAL** TRANSFER OUT          | 0.00                  | 0.00                         |
| REGISTER OF DEEDS     |                                 |                       |                              |
| REGISTER OF DEEDS     |                                 |                       |                              |
| 22420-22-00000        | REGISTER OF DEEDS               | 0.00                  | 0.00                         |
| TOTAL SALARIES        |                                 |                       |                              |
| 22420-22-10000        | ELECTED OFFICAL SALARY          | 33320.00              | 33320.00                     |
| 22420-22-10001        | EMPLOYEE SALARIES               | 140225.00             | 140204.85                    |
| 22420-22-10007        | E.T. BUY BACK                   | 0.00                  | 0.00                         |
| 22420-22-10008        | OVERTIME                        | 0.00                  | 0.00                         |
| 22420-22-10009        | PERFORMANCE INCREASE            | 1410.00               | 1406.27                      |
|                       | **TOTAL** TOTAL SALARIES        | 174955.00             | 174931.12                    |
| TOTAL FRINGE BENEFITS |                                 |                       |                              |
| 22420-22-11010        | FICA                            | 12967.00              | 12917.93                     |
| 22420-22-11011        | GROUP LIFE INSURANCE            | 166.00                | 165.36                       |
| 22420-22-11012        | GROUP HEALTH INSURANCE          | 28280.00              | 24510.48                     |
| 22420-22-11013        | RETIREMENT                      | 7260.00               | 7242.11                      |
| 22420-22-11014        | WORKMENS COMPENSATION           | 163.00                | 153.07                       |
| 22420-22-11015        | UNEMPLOYMENT COMPENSATION       | 147.00                | 146.27                       |
| 22420-22-11016        | DENTAL INSURANCE                | 3290.00               | 3289.92                      |
|                       | **TOTAL** TOTAL FRINGE BENEFITS | 52273.00              | 48425.14                     |
| 22420-22-11017        | EDUCATION AND TRAINING          | 0.00                  | 0.00                         |
| 22420-22-11018        | EXPENSE ACCOUNT                 | 190.00                | 188.75                       |
| 22420-22-11019        | TRAVEL EXPENSE                  | 0.00                  | 0.00                         |
| 22420-22-12029        | CONTRACT SERVICES               | 83143.00              | 83140.89                     |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 26

Fund: Register of Deeds

| Account Number              | Account Name                | Net Working Budget | Current Year Expenditures |
|-----------------------------|-----------------------------|--------------------|---------------------------|
| 22420-22-12030              | EQUIPMENT RENTAL            | 766.00             | 756.00                    |
| 22420-22-12032              | SECURITY FILMING            | 0.00               | 0.00                      |
| 22420-22-13036              | OFFICE SUPPLIES             | 5470.00            | 5469.49                   |
| 22420-22-13037              | DUES, LICENSES AND SUBSCRIP | 730.00             | 727.50                    |
| 22420-22-13038              | POSTAGE                     | 4999.00            | 4999.00                   |
| 22420-22-16068              | TELEPHONE                   | 2600.00            | 2599.61                   |
| 22420-22-19082              | GENERAL MAINTENANCE AND REP | 1896.00            | 1890.95                   |
| 22420-22-21097              | EQUIPMENT                   | 0.00               | 0.00                      |
| 22420-22-21098              | PURCHASED FROM SURCHARGE AC | 0.00               | 0.00                      |
| 22420-22-22093              | INSURANCE                   | 56.00              | 50.00                     |
| 22420-22-99999              | TOTAL-REGISTER OF DEEDS     | 0.00               | 0.00                      |
| **TOTAL** REGISTER OF DEEDS |                             | 327078.00          | 323178.45                 |
| **TOTAL** REGISTER OF DEEDS |                             | 327078.00          | 323178.45                 |
| **TOTAL** Register of Deeds |                             | 327078.00          | 323178.45                 |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

PAGE 27

Fund: Grants

| Account Number | Account Name | Net Working<br>Budget | Current Year<br>Expenditures |
|----------------|--------------|-----------------------|------------------------------|
|----------------|--------------|-----------------------|------------------------------|

## DOMESTIC VIOLENCE GRANT

### GRANTS

|                |                             |      |      |
|----------------|-----------------------------|------|------|
| 24445-24-00000 | DOMESTIC VIOLENCE GRANT     | 0.00 | 0.00 |
| 24445-24-03002 | DOMESTIC VIOLENCE GRANT-TRA | 0.00 | 0.00 |

### TOTAL SALARIES

|                          |                   |         |         |
|--------------------------|-------------------|---------|---------|
| 24445-24-10001           | EMPLOYEE SALARIES | 5774.00 | 3253.80 |
| **TOTAL** TOTAL SALARIES |                   | 5774.00 | 3253.80 |

### TOTAL FRINGE BENEFITS

|                                   |                             |         |         |
|-----------------------------------|-----------------------------|---------|---------|
| 24445-24-11010                    | FICA                        | 442.00  | 248.89  |
| 24445-24-11014                    | WORKMENS' COMPENSATION      | 0.00    | 0.00    |
| 24445-24-11015                    | UNEMPLOYMENT COMPENSATION   | 0.00    | 0.00    |
| **TOTAL** TOTAL FRINGE BENEFITS   |                             | 442.00  | 248.89  |
| 24445-24-11019                    | TRAVEL EXPENSE              | 1442.00 | 1441.99 |
| 24445-24-17073                    | MISCELLANEOUS COUNTY EXPENS | 342.00  | 342.00  |
| 24445-24-21098                    | DEPRECIATION EXPENSE        | 0.00    | 0.00    |
| 24445-24-22093                    | PROPERTY/LIABILITY INSURANC | 0.00    | 0.00    |
| 24445-24-99999                    | TOTAL-DOMESTIC VIOLENCE GRA | 0.00    | 0.00    |
| **TOTAL** GRANTS                  |                             | 8000.00 | 5286.68 |
| **TOTAL** DOMESTIC VIOLENCE GRANT |                             | 8000.00 | 5286.68 |

## COPS GRANT

### GRANTS

|                |            |      |      |
|----------------|------------|------|------|
| 24545-24-00000 | COPS GRANT | 0.00 | 0.00 |
|----------------|------------|------|------|

### TOTAL SALARIES

|                |                        |          |          |
|----------------|------------------------|----------|----------|
| 24545-24-10001 | DEPUTY SHERIFF PAYROLL | 19208.00 | 25632.89 |
|----------------|------------------------|----------|----------|

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 28

Fund: Grants

| Account Number                  | Account Name                | Net Working Budget | Current Year Expenditures |
|---------------------------------|-----------------------------|--------------------|---------------------------|
| **TOTAL** TOTAL SALARIES        |                             | 19208.00           | 25632.89                  |
| TOTAL FRINGE BENEFITS           |                             |                    |                           |
| 24545-24-11010                  | FICA                        | 1470.00            | 1960.95                   |
| **TOTAL** TOTAL FRINGE BENEFITS |                             | 1470.00            | 1960.95                   |
| 24545-24-21098                  | DEPRECIATION EXPENSE        | 0.00               | 0.00                      |
| 24545-24-22093                  | INSURANCE                   | 0.00               | 0.00                      |
| 24545-24-99999                  | TOTAL COPS GRANT            | 0.00               | 0.00                      |
| **TOTAL** GRANTS                |                             | 20678.00           | 27593.84                  |
| **TOTAL** COPS GRANT            |                             | 20678.00           | 27593.84                  |
| OPERATION NIGHTWATCH GRANT      |                             |                    |                           |
| GRANTS                          |                             |                    |                           |
| 24645-24-00000                  | OPERATION NIGHT WATCH GRANT | 0.00               | 0.00                      |
| TOTAL SALARIES                  |                             |                    |                           |
| 24645-24-10001                  | DEPUTY SHERIFF PAYROLL      | 0.00               | 0.00                      |
| **TOTAL** TOTAL SALARIES        |                             | 0.00               | 0.00                      |
| TOTAL FRINGE BENEFITS           |                             |                    |                           |
| 24645-24-11010                  | FICA                        | 0.00               | 0.00                      |
| 24645-24-11014                  | WORKERS COMPENSATION        | 0.00               | 0.00                      |
| 24645-24-11015                  | UNEMPLOYMENT COMPENSATION   | 0.00               | 0.00                      |
| **TOTAL** TOTAL FRINGE BENEFITS |                             | 0.00               | 0.00                      |
| 24645-24-13036                  | OFFICE SUPPLIES             | 0.00               | 0.00                      |
| 24645-24-16069                  | GASOLINE                    | 0.00               | 0.00                      |
| 24645-24-21097                  | EQUIPMENT                   | 0.00               | 0.00                      |
| 24645-24-21098                  | DEPRECIATION EXPENSE        | 0.00               | 0.00                      |
| 24645-24-22093                  | OPERATION NIGHT WATCH-INS.  | 0.00               | 0.00                      |
| 24645-24-99999                  | TOTAL-OPERATION NIGHT WATCH | 0.00               | 0.00                      |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 29

Fund: Grants

| Account Number | Account Name                                | Net Working Budget | Current Year Expenditures |
|----------------|---------------------------------------------|--------------------|---------------------------|
|                |                                             | -----              | -----                     |
|                | <b>**TOTAL** GRANTS</b>                     | 0.00               | 0.00                      |
|                |                                             | -----              | -----                     |
|                | <b>**TOTAL** OPERATION NIGHTWATCH GRANT</b> | 0.00               | 0.00                      |

FARM

----

GRANTS

-----

|                |                             |       |         |
|----------------|-----------------------------|-------|---------|
| 24700-24-19082 | GRANT:LAND HABITAT IMP.PROG | 0.00  | 1170.00 |
|                |                             | ----- | -----   |
|                | <b>**TOTAL** GRANTS</b>     | 0.00  | 1170.00 |
|                |                             | ----- | -----   |
|                | <b>**TOTAL** FARM</b>       | 0.00  | 1170.00 |

DRUG TASK FORCE GRANT

-----

GRANTS

-----

|                |                       |      |      |
|----------------|-----------------------|------|------|
| 24745-24-00000 | DRUG TASK FORCE AGENT | 0.00 | 0.00 |
|----------------|-----------------------|------|------|

TOTAL SALARIES

-----

|                |                                 |          |          |
|----------------|---------------------------------|----------|----------|
| 24745-24-10001 | SALARIES-DEPUTY                 | 58489.40 | 53978.24 |
| 24745-24-10008 | DRUG TASK FORCE-OVERTIME        | 8027.76  | 1643.01  |
|                |                                 | -----    | -----    |
|                | <b>**TOTAL** TOTAL SALARIES</b> | 66517.16 | 55621.25 |

TOTAL FRINGE BENEFITS

-----

|                |                                        |         |         |
|----------------|----------------------------------------|---------|---------|
| 24745-24-11010 | FICA                                   | 2939.65 | 2481.06 |
| 24745-24-11011 | GROUP LIFE INSURANCE                   | 0.00    | 0.00    |
| 24745-24-11012 | GROUP HEALTH INSURANCE                 | 0.00    | 0.00    |
| 24745-24-11013 | RETIREMENT                             | 1411.47 | 0.00    |
| 24745-24-11014 | WORKMENS COMPENSATION                  | 167.18  | 2.00    |
| 24745-24-11015 | UNEMPLOYMENT COMPENSATION              | 33.00   | 32.69   |
| 24745-24-11016 | DENTAL INSURANCE                       | 0.00    | 0.00    |
|                |                                        | -----   | -----   |
|                | <b>**TOTAL** TOTAL FRINGE BENEFITS</b> | 4551.30 | 2515.75 |
| 24745-24-21098 | DEPRECIATION EXPENSE                   | 0.00    | 0.00    |
| 24745-24-22093 | INSURANCE                              | 1755.00 | 1755.00 |
| 24745-24-99999 | TOTAL-DRUG TASK FORCE GRANT            | 0.00    | 0.00    |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 30

Fund: Grants

| Account Number | Account Name                    | Net Working Budget | Current Year Expenditures |
|----------------|---------------------------------|--------------------|---------------------------|
|                | **TOTAL** GRANTS                | 72823.46           | 59892.00                  |
|                | **TOTAL** DRUG TASK FORCE GRANT | 72823.46           | 59892.00                  |

RADIO REIMBURSEMENT

GRANTS

|                |                               |           |          |
|----------------|-------------------------------|-----------|----------|
| 24845-24-16066 | RADIO REIMBURSEMENT           | 50000.00  | 0.00     |
|                | **TOTAL** GRANTS              | 50000.00  | 0.00     |
|                | **TOTAL** RADIO REIMBURSEMENT | 50000.00  | 0.00     |
|                | **TOTAL** Grants              | 151501.46 | 93942.52 |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

PAGE 31

Fund: Nursing Home

=====

| Account Number | Account Name | Net Working<br>Budget | Current Year<br>Expenditures |
|----------------|--------------|-----------------------|------------------------------|
|----------------|--------------|-----------------------|------------------------------|

-----

TRANSFER OUT

-----

NURSING HOME

-----

|                |                          |       |       |
|----------------|--------------------------|-------|-------|
| 40097-40-03002 | COUNTY HOME-TRANSFER OUT | 0.00  | 0.00  |
|                |                          | ----- | ----- |
|                | **TOTAL** NURSING HOME   | 0.00  | 0.00  |
|                |                          | ----- | ----- |
|                | **TOTAL** TRANSFER OUT   | 0.00  | 0.00  |

ADMINISTRATION NURSING HOME

-----

NURSING HOME

-----

|                |                             |      |      |
|----------------|-----------------------------|------|------|
| 40500-40-00000 | ADMINISTRATION NURSING HOME | 0.00 | 0.00 |
|----------------|-----------------------------|------|------|

TOTAL SALARIES

-----

|                |                          |           |           |
|----------------|--------------------------|-----------|-----------|
| 40500-40-10001 | SALARIES                 | 140255.00 | 134556.09 |
| 40500-40-10007 | E.T. BUY BACK            | 2073.28   | 1752.34   |
| 40500-40-10008 | OVERTIME                 | 500.00    | 76.16     |
| 40500-40-10009 | PERFORMANCE INCREASE     | 726.00    | 650.00    |
|                |                          | -----     | -----     |
|                | **TOTAL** TOTAL SALARIES | 143554.28 | 137034.59 |

TOTAL FRINGE BENEFITS

-----

|                |                           |          |          |
|----------------|---------------------------|----------|----------|
| 40500-40-11010 | FICA                      | 11211.00 | 9936.71  |
| 40500-40-11011 | GROUP LIFE INSURANCE      | 111.00   | 106.00   |
| 40500-40-11012 | GROUP HEALTH INSURANCE    | 28658.00 | 24438.18 |
| 40500-40-11013 | RETIREMENT                | 6544.00  | 5558.91  |
| 40500-40-11014 | WORKMENS COMPENSATION     | 2932.76  | 2932.76  |
| 40500-40-11015 | UNEMPLOYMENT COMPENSATION | 129.00   | 117.01   |
| 40500-40-11016 | DENTAL INSURANCE          | 2251.00  | 2233.56  |
|                |                           | -----    | -----    |

|                |                                 |          |          |
|----------------|---------------------------------|----------|----------|
|                | **TOTAL** TOTAL FRINGE BENEFITS | 51836.76 | 45323.13 |
| 40500-40-11017 | EDUCATION & CONFERENCES         | 3019.00  | 2749.37  |
| 40500-40-12021 | ACCOUNTANT                      | 5400.00  | 5400.00  |
| 40500-40-12029 | CONTRACT SERVICES               | 51322.00 | 42063.37 |
| 40500-40-12030 | EQUIPMENT RENTAL                | 1513.00  | 1422.00  |
| 40500-40-12031 | ADVERTISING & PUBLIC RELATI     | 500.00   | 0.00     |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 32

Fund: Nursing Home

=====

| Account Number                        | Account Name                 | Net Working<br>Budget | Current Year<br>Expenditures |
|---------------------------------------|------------------------------|-----------------------|------------------------------|
| 40500-40-13032                        | GENERAL SUPPLIES             | 0.00                  | 0.00                         |
| 40500-40-13036                        | OFFICE SUPPLIES              | 9992.00               | 9989.48                      |
| 40500-40-13037                        | DUES, LICENSES & SUBSCRIPTIO | 10777.72              | 10583.18                     |
| 40500-40-13038                        | POSTAGE                      | 6250.00               | 5806.11                      |
| 40500-40-16068                        | TELEPHONE                    | 16800.00              | 16281.68                     |
| 40500-40-17075                        | BAD DEBTS                    | 5000.00               | 41919.00                     |
| 40500-40-19082                        | GENERAL MAINTENANCE & REPAI  | 300.00                | 282.00                       |
| 40500-40-21097                        | EQUIPMENT                    | 5035.00               | 5035.00                      |
| 40500-40-21098                        | DEPRECIATION EXPENSE         | 0.00                  | 0.00                         |
| 40500-40-22093                        | INSURANCE                    | 65919.00              | 65819.25                     |
| 40500-40-23000                        | FROZEN FUNDS                 | 0.00                  | 0.00                         |
| 40500-40-99999                        | TOTAL-ADMINISTRATION NURSIN  | 0.00                  | 0.00                         |
| **TOTAL** NURSING HOME                |                              | 377218.76             | 389708.16                    |
| **TOTAL** ADMINISTRATION NURSING HOME |                              | 377218.76             | 389708.16                    |

### DEPRECIATION EXPENSE

-----

#### NURSING HOME

-----

|                                |                      |      |      |
|--------------------------------|----------------------|------|------|
| 40510-40-00000                 | DEPRECIATION         | 0.00 | 0.00 |
| 40510-40-21098                 | DEPRECIATION EXPENSE | 0.00 | 0.00 |
| 40510-40-99999                 | TOTAL-DEPRECIATION   | 0.00 | 0.00 |
| **TOTAL** NURSING HOME         |                      | 0.00 | 0.00 |
| **TOTAL** DEPRECIATION EXPENSE |                      | 0.00 | 0.00 |

#### HUMAN RESOURCES

-----

#### NURSING HOME

-----

|                |                 |      |      |
|----------------|-----------------|------|------|
| 40520-40-00000 | HUMAN RESOURCES | 0.00 | 0.00 |
|----------------|-----------------|------|------|

#### TOTAL SALARIES

-----

|                |                      |          |          |
|----------------|----------------------|----------|----------|
| 40520-40-10001 | EMPLOYEE SALARIES    | 68516.00 | 68418.57 |
| 40520-40-10007 | E.T. BUY BACK        | 1299.00  | 1298.40  |
| 40520-40-10008 | OVERTIME             | 800.00   | 742.98   |
| 40520-40-10009 | PERFORMANCE INCREASE | 683.00   | 683.00   |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 33

Fund: Nursing Home

| Account Number                  | Account Name                 | Net Working Budget | Current Year Expenditures |
|---------------------------------|------------------------------|--------------------|---------------------------|
| **TOTAL** TOTAL SALARIES        |                              | 71298.00           | 71142.95                  |
| TOTAL FRINGE BENEFITS           |                              |                    |                           |
| 40520-40-11010                  | FICA                         | 5453.00            | 5362.05                   |
| 40520-40-11011                  | GROUP LIFE INSURANCE         | 56.00              | 55.12                     |
| 40520-40-11012                  | GROUP HEALTH INSURANCE       | 7624.00            | 6596.60                   |
| 40520-40-11013                  | RETIREMENT                   | 3163.00            | 3017.77                   |
| 40520-40-11014                  | WORKMENS COMPENSATION        | 58.29              | 58.29                     |
| 40520-40-11015                  | UNEMPLOYMENT COMPENSATION    | 65.00              | 58.51                     |
| 40520-40-11016                  | DENTAL INSURANCE             | 636.00             | 635.52                    |
| **TOTAL** TOTAL FRINGE BENEFITS |                              | 17055.29           | 15783.86                  |
| 40520-40-11017                  | EDUCATION & TRAINING         | 8421.00            | 5724.66                   |
| 40520-40-11019                  | TRAVEL EXPENSE               | 0.00               | 0.00                      |
| 40520-40-12029                  | CONTRACT SERVICES            | 8164.00            | 7993.80                   |
| 40520-40-13036                  | OFFICE SUPPLIES              | 1602.00            | 1041.62                   |
| 40520-40-13037                  | DUES, LICENSES & SUBSCRIPTIO | 480.00             | 100.00                    |
| 40520-40-21097                  | EQUIPMENT                    | 0.00               | 0.00                      |
| 40520-40-21098                  | DEPRECIATION EXPENSE         | 0.00               | 0.00                      |
| 40520-40-22093                  | INSURANCE                    | 0.00               | 0.00                      |
| 40520-40-99999                  | TOTAL-HUMAN RESOURCES        | 0.00               | 0.00                      |
| **TOTAL** NURSING HOME          |                              | 107020.29          | 101786.89                 |
| **TOTAL** HUMAN RESOURCES       |                              | 107020.29          | 101786.89                 |
| DIETARY                         |                              |                    |                           |
| NURSING HOME                    |                              |                    |                           |
| 40530-40-00000                  | DIETARY                      | 0.00               | 0.00                      |
| TOTAL SALARIES                  |                              |                    |                           |
| 40530-40-10001                  | SALARIES                     | 470511.00          | 469947.95                 |
| 40530-40-10007                  | E.T. BUY BACK                | 0.00               | 0.00                      |
| 40530-40-10008                  | OVERTIME                     | 31651.00           | 30626.84                  |
| 40530-40-10009                  | PERFORMANCE INCREASE         | 0.00               | 0.00                      |
| **TOTAL** TOTAL SALARIES        |                              | 502162.00          | 500574.79                 |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 34

Fund: Nursing Home

| Account Number                  | Account Name                 | Net Working Budget | Current Year Expenditures |
|---------------------------------|------------------------------|--------------------|---------------------------|
| TOTAL FRINGE BENEFITS           |                              |                    |                           |
| 40530-40-11010                  | FICA                         | 36668.00           | 36204.42                  |
| 40530-40-11011                  | GROUP LIFE INSURANCE         | 606.00             | 464.28                    |
| 40530-40-11012                  | GROUP HEALTH INSURANCE       | 100900.00          | 88243.81                  |
| 40530-40-11013                  | RETIREMENT                   | 19069.00           | 18787.44                  |
| 40530-40-11014                  | WORKMENS COMPENSATION        | 10484.40           | 10484.40                  |
| 40530-40-11015                  | UNEMPLOYMENT COMPENSATION    | 619.00             | 568.53                    |
| 40530-40-11016                  | DENTAL INSURANCE             | 8333.00            | 8148.14                   |
| **TOTAL** TOTAL FRINGE BENEFITS |                              | 176679.40          | 162901.02                 |
| 40530-40-11017                  | EDUCATION & CONFERENCES      | 200.00             | 0.00                      |
| 40530-40-12029                  | CONTRACT SERVICES            | 120472.00          | 120445.45                 |
| 40530-40-13032                  | GENERAL SUPPLIES             | 40658.00           | 40596.22                  |
| 40530-40-14042                  | FOOD                         | 421718.00          | 421647.72                 |
| 40530-40-19082                  | GENERAL MAINTENANCE & REPAIR | 23000.00           | 20074.95                  |
| 40530-40-21097                  | EQUIPMENT                    | 3600.00            | 3300.00                   |
| 40530-40-21098                  | DEPRECIATION EXPENSE         | 0.00               | 0.00                      |
| 40530-40-22093                  | INSURANCE                    | 0.00               | 0.00                      |
| 40530-40-99999                  | TOTAL-DIETARY                | 0.00               | 0.00                      |
| **TOTAL** NURSING HOME          |                              | 1288489.40         | 1269540.15                |
| **TOTAL** DIETARY               |                              | 1288489.40         | 1269540.15                |
| NURSING                         |                              |                    |                           |
| NURSING HOME                    |                              |                    |                           |
| 40540-40-00000                  | NURSING                      | 0.00               | 0.00                      |
| TOTAL SALARIES                  |                              |                    |                           |
| 40540-40-10001                  | SALARIES SUPERVISORS STAFF   | 418404.00          | 416008.96                 |
| 40540-40-10002                  | SALARIES REGISTERED NURSES   | 165446.66          | 164365.44                 |
| 40540-40-10003                  | SALARIES L.P.N.'S            | 615088.00          | 614747.43                 |
| 40540-40-10004                  | SALARIES NURSING AIDES       | 1511394.00         | 1508937.42                |
| 40540-40-10005                  | SALARIES-UNIT AIDES          | 387626.00          | 382427.32                 |
| 40540-40-10006                  | CLERICAL                     | 154916.00          | 153472.56                 |
| 40540-40-10007                  | E.T. BUY BACK                | 4899.00            | 4690.80                   |
| 40540-40-10008                  | OVERTIME                     | 255200.00          | 254905.32                 |
| 40540-40-10009                  | PERFORMANCE INCREASE         | 2268.00            | 2200.00                   |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 35

Fund: Nursing Home

| Account Number                  | Account Name                | Net Working Budget | Current Year Expenditures |
|---------------------------------|-----------------------------|--------------------|---------------------------|
| 40540-40-10109                  | BONUS                       | 72000.00           | 68517.54                  |
| **TOTAL** TOTAL SALARIES        |                             | 3587241.66         | 3570272.79                |
| TOTAL FRINGE BENEFITS           |                             |                    |                           |
| 40540-40-11010                  | FICA                        | 272821.00          | 259208.83                 |
| 40540-40-11011                  | GROUP LIFE INSURANCE        | 3000.00            | 2845.04                   |
| 40540-40-11012                  | GROUP HEALTH INSURANCE      | 620699.00          | 530844.53                 |
| 40540-40-11013                  | RETIREMENT                  | 94408.00           | 92138.97                  |
| 40540-40-11014                  | WORKMENS COMPENSATION       | 89312.92           | 89312.92                  |
| 40540-40-11015                  | UNEMPLOYMENT COMPENSATION   | 4347.00            | 3961.34                   |
| 40540-40-11016                  | DENTAL INSURANCE            | 52246.00           | 50140.94                  |
| **TOTAL** TOTAL FRINGE BENEFITS |                             | 1136833.92         | 1028452.57                |
| 40540-40-11017                  | EDUCATION & CONFERENCES     | 7517.00            | 6789.73                   |
| 40540-40-12029                  | CONTRACT SERVICES           | 10221.00           | 9543.20                   |
| 40540-40-12031                  | ADVERTISING & PUBLIC RELATI | 8000.00            | 7482.95                   |
| 40540-40-13032                  | GENERAL SUPPLIES            | 8000.00            | 7743.57                   |
| 40540-40-14052                  | MEDICAL SUPPLIES            | 204000.00          | 197927.56                 |
| 40540-40-14053                  | OXYGEN                      | 6996.00            | 5515.00                   |
| 40540-40-19082                  | GENERAL MAINTENANCE & REPAI | 7004.00            | 6003.95                   |
| 40540-40-21097                  | EQUIPMENT                   | 12860.00           | 9353.01                   |
| 40540-40-21098                  | DEPRECIATION EXPENSE        | 0.00               | 0.00                      |
| 40540-40-22093                  | INSURANCE                   | 0.00               | 0.00                      |
| 40540-40-99999                  | TOTAL-NURSING               | 0.00               | 0.00                      |
| **TOTAL** NURSING HOME          |                             | 4988673.58         | 4849084.33                |
| **TOTAL** NURSING               |                             | 4988673.58         | 4849084.33                |

NURSING ON-CALL

NURSING HOME

|                |                            |           |           |
|----------------|----------------------------|-----------|-----------|
| 40541-40-00000 | NURSING ON-CALL            | 0.00      | 0.00      |
| TOTAL SALARIES |                            |           |           |
| 40541-40-10002 | EMPLOYEE SALARIES R.N.'S   | 171600.00 | 171574.65 |
| 40541-40-10003 | EMPLOYEE SALARIES L.P.N.'S | 114650.00 | 108775.47 |
| 40541-40-10004 | EMPLOYEE SALARIES AIDES    | 158200.00 | 154722.62 |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

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Fund: Nursing Home

| Account Number        | Account Name                    | Net Working Budget | Current Year Expenditures |
|-----------------------|---------------------------------|--------------------|---------------------------|
| *****                 |                                 |                    |                           |
|                       | **TOTAL** TOTAL SALARIES        | 444450.00          | 435072.74                 |
| TOTAL FRINGE BENEFITS |                                 |                    |                           |
| -----                 |                                 |                    |                           |
| 40541-40-11010        | FICA                            | 36663.00           | 36456.70                  |
| 40541-40-11015        | UNEMPLOYMENT COMPENSATION       | 0.00               | 0.00                      |
| -----                 |                                 |                    |                           |
|                       | **TOTAL** TOTAL FRINGE BENEFITS | 36663.00           | 36456.70                  |
| 40541-40-12029        | CONTRACT SERVICES-NURSES        | 154800.00          | 150930.95                 |
| 40541-40-21098        | DEPRECIATION EXPENSE            | 0.00               | 0.00                      |
| 40541-40-99999        | TOTAL-NURSING ON-CALL           | 0.00               | 0.00                      |
| -----                 |                                 |                    |                           |
|                       | **TOTAL** NURSING HOME          | 635913.00          | 622460.39                 |
| -----                 |                                 |                    |                           |
|                       | **TOTAL** NURSING ON-CALL       | 635913.00          | 622460.39                 |
| COPS GRANT            |                                 |                    |                           |
| -----                 |                                 |                    |                           |
| NURSING HOME          |                                 |                    |                           |
| -----                 |                                 |                    |                           |
| 40545-40-21098        | DEPRECIATION EXPENSE            | 0.00               | 0.00                      |
| -----                 |                                 |                    |                           |
|                       | **TOTAL** NURSING HOME          | 0.00               | 0.00                      |
| -----                 |                                 |                    |                           |
|                       | **TOTAL** COPS GRANT            | 0.00               | 0.00                      |
| OPERATION OF PLANT    |                                 |                    |                           |
| -----                 |                                 |                    |                           |
| NURSING HOME          |                                 |                    |                           |
| -----                 |                                 |                    |                           |
| 40550-40-00000        | OPERATION OF PLANT              | 0.00               | 0.00                      |
| TOTAL SALARIES        |                                 |                    |                           |
| -----                 |                                 |                    |                           |
| 40550-40-10001        | SALARIES                        | 148215.00          | 131319.57                 |
| 40550-40-10008        | OVERTIME                        | 10000.00           | 9545.45                   |
| 40550-40-10009        | PERFORMANCE INCREASE            | 0.00               | 0.00                      |
| -----                 |                                 |                    |                           |
|                       | **TOTAL** TOTAL SALARIES        | 158215.00          | 140865.02                 |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

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Fund: Nursing Home

| Account Number                  | Account Name                | Net Working<br>Budget | Current Year<br>Expenditures |
|---------------------------------|-----------------------------|-----------------------|------------------------------|
| TOTAL FRINGE BENEFITS           |                             |                       |                              |
| 40550-40-11010                  | FICA                        | 12128.00              | 10431.35                     |
| 40550-40-11011                  | GROUP LIFE INSURANCE        | 166.00                | 95.40                        |
| 40550-40-11012                  | GROUP HEALTH INSURANCE      | 21219.00              | 17225.04                     |
| 40550-40-11013                  | RETIREMENT                  | 7079.00               | 5826.72                      |
| 40550-40-11014                  | WORKMENS COMPENSATION       | 5605.89               | 5605.89                      |
| 40550-40-11015                  | UNEMPLOYMENT COMPENSATION   | 161.00                | 146.27                       |
| 40550-40-11016                  | DENTAL INSURANCE            | 1814.00               | 1723.20                      |
| **TOTAL** TOTAL FRINGE BENEFITS |                             | 48172.89              | 41053.87                     |
| 40550-40-11017                  | EDUCATION & TRAINING        | 150.00                | 0.00                         |
| 40550-40-12029                  | CONTRACT SERVICES           | 71965.00              | 71504.03                     |
| 40550-40-13032                  | GENERAL SUPPLIES            | 13500.00              | 12937.83                     |
| 40550-40-13037                  | DUES,LICENSES & SUBSCRIPTIO | 445.00                | 210.00                       |
| 40550-40-16061                  | ELECTRICITY                 | 137500.00             | 130291.09                    |
| 40550-40-16062                  | GAS                         | 1760.00               | 734.62                       |
| 40550-40-16065                  | FUEL OIL                    | 80050.00              | 78780.09                     |
| 40550-40-16069                  | GASOLINE                    | 2660.00               | 2175.93                      |
| 40550-40-18080                  | CARE OF GROUNDS             | 6133.00               | 6068.22                      |
| 40550-40-19080                  | SEWER COSTS                 | 109353.00             | 107282.38                    |
| 40550-40-19082                  | GENERAL MAINTENANCE & REPAI | 54482.00              | 53995.83                     |
| 40550-40-19084                  | VEHICLE REPAIRS             | 4125.00               | 3610.40                      |
| 40550-40-20093                  | TAXES-PROPERTY              | 27658.00              | 27658.00                     |
| 40550-40-21096                  | BUILDING ADDITIONS & RENOVA | 20868.00              | (1932.00)                    |
| 40550-40-21097                  | EQUIPMENT                   | 10561.00              | 10372.18                     |
| 40550-40-21098                  | DEPRECIATION EXPENSE        | 0.00                  | 0.00                         |
| 40550-40-22093                  | INSURANCE                   | 0.00                  | 0.00                         |
| 40550-40-99999                  | TOTAL-OPERATION OF PLANT    | 0.00                  | 0.00                         |
| **TOTAL** NURSING HOME          |                             | 747597.89             | 685607.49                    |
| **TOTAL** OPERATION OF PLANT    |                             | 747597.89             | 685607.49                    |

### LAUNDRY & LINEN

#### NURSING HOME

|                |                 |      |      |
|----------------|-----------------|------|------|
| 40560-40-00000 | LAUNDRY & LINEN | 0.00 | 0.00 |
|----------------|-----------------|------|------|

#### TOTAL SALARIES

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

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Fund: Nursing Home

| Account Number                  | Account Name                | Net Working Budget | Current Year Expenditures |
|---------------------------------|-----------------------------|--------------------|---------------------------|
| 40560-40-10001                  | SALARIES                    | 160645.00          | 160092.35                 |
| 40560-40-10008                  | OVERTIME                    | 669.00             | 90.56                     |
| 40560-40-10009                  | PERFORMANCE INCREASE        | 0.00               | 0.00                      |
| **TOTAL** TOTAL SALARIES        |                             | 161314.00          | 160182.91                 |
| TOTAL FRINGE BENEFITS           |                             |                    |                           |
| 40560-40-11010                  | FICA                        | 12576.00           | 11837.95                  |
| 40560-40-11011                  | GROUP LIFE INSURANCE        | 180.00             | 163.24                    |
| 40560-40-11012                  | GROUP HEALTH INSURANCE      | 25037.00           | 21728.54                  |
| 40560-40-11013                  | RETIREMENT                  | 7340.00            | 6631.58                   |
| 40560-40-11014                  | WORKMENS COMPENSATION       | 4298.14            | 4298.14                   |
| 40560-40-11015                  | UNEMPLOYMENT COMPENSATION   | 193.00             | 175.52                    |
| 40560-40-11016                  | DENTAL INSURANCE            | 1586.00            | 1585.48                   |
| **TOTAL** TOTAL FRINGE BENEFITS |                             | 51210.14           | 46420.45                  |
| 40560-40-12029                  | CONTRACT SERVICES           | 37570.00           | 37450.53                  |
| 40560-40-13032                  | GENERAL SUPPLIES            | 20343.00           | 20342.23                  |
| 40560-40-14043                  | LINEN                       | 19407.00           | 19174.31                  |
| 40560-40-19082                  | GENERAL MAINTENANCE & REPAI | 7610.00            | 6320.43                   |
| 40560-40-21097                  | EQUIPMENT                   | 0.00               | 0.00                      |
| 40560-40-21098                  | DEPRECIATION EXPENSE        | 0.00               | 0.00                      |
| 40560-40-22093                  | INSURANCE                   | 0.00               | 0.00                      |
| 40560-40-99999                  | TOTAL-LAUNDRY & LINEN       | 0.00               | 0.00                      |
| **TOTAL** NURSING HOME          |                             | 297454.14          | 289890.86                 |
| **TOTAL** LAUNDRY & LINEN       |                             | 297454.14          | 289890.86                 |
| HOUSEKEEPING                    |                             |                    |                           |
| NURSING HOME                    |                             |                    |                           |
| 40570-40-00000                  | HOUSEKEEPING                | 0.00               | 0.00                      |
| TOTAL SALARIES                  |                             |                    |                           |
| 40570-40-10001                  | SALARIES                    | 316873.00          | 314220.28                 |
| 40570-40-10008                  | OVERTIME                    | 1000.00            | 894.12                    |
| 40570-40-10009                  | PERFORMANCE INCREASE        | 0.00               | 0.00                      |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

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Fund: Nursing Home

| Account Number                         | Account Name                | Net Working Budget | Current Year Expenditures |
|----------------------------------------|-----------------------------|--------------------|---------------------------|
| <b>**TOTAL** TOTAL SALARIES</b>        |                             | 317873.00          | 315114.40                 |
| TOTAL FRINGE BENEFITS                  |                             |                    |                           |
| 40570-40-11010                         | FICA                        | 24470.00           | 23093.46                  |
| 40570-40-11011                         | GROUP LIFE INSURANCE        | 373.00             | 318.00                    |
| 40570-40-11012                         | GROUP HEALTH INSURANCE      | 71599.00           | 59758.76                  |
| 40570-40-11013                         | RETIREMENT                  | 13314.00           | 9942.41                   |
| 40570-40-11014                         | WORKMENS COMPENSATION       | 6342.25            | 6342.25                   |
| 40570-40-11015                         | UNEMPLOYMENT COMPENSATION   | 449.00             | 409.54                    |
| 40570-40-11016                         | DENTAL INSURANCE            | 5761.00            | 5375.93                   |
| <b>**TOTAL** TOTAL FRINGE BENEFITS</b> |                             | 122308.25          | 105240.35                 |
| 40570-40-11017                         | EDUCATION & TRAINING        | 0.00               | 0.00                      |
| 40570-40-12029                         | CONTRACT SERVICES           | 38651.00           | 38650.68                  |
| 40570-40-13033                         | CLEANING SUPPLIES           | 31587.00           | 31586.01                  |
| 40570-40-13037                         | DUES,LICENSES,SUBSCRIPTIONS | 0.00               | 0.00                      |
| 40570-40-19082                         | GENERAL MAINTENANCE & REPAI | 250.00             | 232.95                    |
| 40570-40-21097                         | EQUIPMENT                   | 1100.00            | 1059.16                   |
| 40570-40-21098                         | DEPRECIATION EXPENSE        | 0.00               | 0.00                      |
| 40570-40-22093                         | INSURANCE                   | 0.00               | 0.00                      |
| 40570-40-99999                         | TOTAL-HOUSEKEEPING          | 0.00               | 0.00                      |
| <b>**TOTAL** NURSING HOME</b>          |                             | 511769.25          | 491883.55                 |
| <b>**TOTAL** HOUSEKEEPING</b>          |                             | 511769.25          | 491883.55                 |

PHYSICIAN & PHARMACY

NURSING HOME

|                                           |                            |          |         |
|-------------------------------------------|----------------------------|----------|---------|
| 40580-40-00000                            | PHYSICIAN & PHARMACY       | 0.00     | 0.00    |
| 40580-40-12029                            | CONTRACT SERVICES          | 13600.00 | 3800.00 |
| 40580-40-14044                            | DRUGS - BILLABLE           | 5000.00  | 4512.21 |
| 40580-40-21098                            | DEPRECIATION EXPENSE       | 0.00     | 0.00    |
| 40580-40-99999                            | TOTAL-PHYSICIAN & PHARMACY | 0.00     | 0.00    |
| <b>**TOTAL** NURSING HOME</b>             |                            | 18600.00 | 8312.21 |
| <b>**TOTAL** PHYSICIAN &amp; PHARMACY</b> |                            | 18600.00 | 8312.21 |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

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Fund: Nursing Home

| Account Number | Account Name | Net Working Budget | Current Year Expenditures |
|----------------|--------------|--------------------|---------------------------|
|----------------|--------------|--------------------|---------------------------|

### MEDICARE PART A

#### NURSING HOME

|                           |                       |      |      |
|---------------------------|-----------------------|------|------|
| 40585-40-00000            | MEDICARE PART A       | 0.00 | 0.00 |
| 40585-40-12032            | THERAPY SERVICES      | 0.00 | 0.00 |
| 40585-40-14052            | MEDICAL EXPENSES      | 0.00 | 0.00 |
| 40585-40-21098            | DEPRECIATION EXPENSE  | 0.00 | 0.00 |
| 40585-40-99999            | MEDICARE PART A TOTAL | 0.00 | 0.00 |
| **TOTAL** NURSING HOME    |                       | 0.00 | 0.00 |
| **TOTAL** MEDICARE PART A |                       | 0.00 | 0.00 |

### MEDICARE PART B

#### NURSING HOME

|                           |                             |      |      |
|---------------------------|-----------------------------|------|------|
| 40586-40-00000            | MEDICARE PART B             | 0.00 | 0.00 |
| 40586-40-12033            | PHYSICAL THERAPY SERVICES   | 0.00 | 0.00 |
| 40586-40-12034            | OCCUPATIONAL THERAPY SERVIC | 0.00 | 0.00 |
| 40586-40-12035            | SPEECH THERAPY SERVICES     | 0.00 | 0.00 |
| 40586-40-14052            | MEDICAL EXPENSES            | 0.00 | 0.00 |
| 40586-40-21098            | DEPRECIATION EXPENSE        | 0.00 | 0.00 |
| 40586-40-99999            | MEDICARE PART B TOTAL       | 0.00 | 0.00 |
| **TOTAL** NURSING HOME    |                             | 0.00 | 0.00 |
| **TOTAL** MEDICARE PART B |                             | 0.00 | 0.00 |

### SPECIAL SERVICES

#### NURSING HOME

|                        |                        |          |          |
|------------------------|------------------------|----------|----------|
| 40590-40-00000         | SPECIAL SERVICES       | 0.00     | 0.00     |
| 40590-40-12029         | CONTRACT SERVICES      | 13240.00 | 12540.00 |
| 40590-40-99999         | TOTAL-SPECIAL SERVICES | 0.00     | 0.00     |
| **TOTAL** NURSING HOME |                        | 13240.00 | 12540.00 |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

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Fund: Nursing Home

| Account Number                  | Account Name                 | Net Working<br>Budget | Current Year<br>Expenditures |
|---------------------------------|------------------------------|-----------------------|------------------------------|
| **TOTAL** SPECIAL SERVICES      |                              | 13240.00              | 12540.00                     |
| PHYSICAL THERAPY                |                              |                       |                              |
| NURSING HOME                    |                              |                       |                              |
| 40591-40-00000                  | PHYSICAL THERAPY             | 0.00                  | 0.00                         |
| TOTAL SALARIES                  |                              |                       |                              |
| 40591-40-10001                  | EMPLOYEES SALARIES           | 0.00                  | 0.00                         |
| 40591-40-10007                  | E.T. BUY BACK                | 0.00                  | 0.00                         |
| 40591-40-10008                  | OVERTIME                     | 0.00                  | 0.00                         |
| 40591-40-10009                  | PERFORMANCE INCREASE         | 0.00                  | 0.00                         |
| **TOTAL** TOTAL SALARIES        |                              | 0.00                  | 0.00                         |
| TOTAL FRINGE BENEFITS           |                              |                       |                              |
| 40591-40-11010                  | FICA                         | 0.00                  | 0.00                         |
| 40591-40-11011                  | GROUP LIFE INSURANCE         | 0.00                  | 0.00                         |
| 40591-40-11012                  | GROUP HEALTH INSURANCE       | 0.00                  | 0.00                         |
| 40591-40-11013                  | RETIREMENT                   | 0.00                  | 0.00                         |
| 40591-40-11014                  | WORKMENS COMPENSATION        | 0.00                  | 0.00                         |
| 40591-40-11015                  | UNEMPLOYMENT COMPENSATION    | 0.00                  | 0.00                         |
| 40591-40-11016                  | DENTAL INSURANCE             | 0.00                  | 0.00                         |
| **TOTAL** TOTAL FRINGE BENEFITS |                              | 0.00                  | 0.00                         |
| 40591-40-11017                  | EDUCATION & TRAINING         | 0.00                  | 0.00                         |
| 40591-40-12029                  | CONTRACT SERVICES            | 6500.00               | 4952.43                      |
| 40591-40-13032                  | GENERAL SUPPLIES             | 1500.00               | 579.40                       |
| 40591-40-19082                  | GENERAL MAINTENANCE & REPAIR | 0.00                  | 0.00                         |
| 40591-40-21097                  | EQUIPMENT                    | 0.00                  | 0.00                         |
| 40591-40-21098                  | DEPRECIATION EXPENSE         | 0.00                  | 0.00                         |
| 40591-40-99999                  | TOTAL-PHYSICAL THERAPY       | 0.00                  | 0.00                         |
| **TOTAL** NURSING HOME          |                              | 8000.00               | 5531.83                      |
| **TOTAL** PHYSICAL THERAPY      |                              | 8000.00               | 5531.83                      |

OCCUPATIONAL THERAPY

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

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Fund: Nursing Home

| Account Number                  | Account Name                | Net Working<br>Budget | Current Year<br>Expenditures |
|---------------------------------|-----------------------------|-----------------------|------------------------------|
| =====                           |                             |                       |                              |
| NURSING HOME                    |                             |                       |                              |
| -----                           |                             |                       |                              |
| 40592-40-00000                  | OCCUPATIONAL THERAPY        | 0.00                  | 0.00                         |
| TOTAL SALARIES                  |                             |                       |                              |
| -----                           |                             |                       |                              |
| 40592-40-10001                  | SALARIES                    | 0.00                  | 0.00                         |
| 40592-40-10007                  | E.T.BUY BACK                | 0.00                  | 0.00                         |
| 40592-40-10008                  | OVERTIME                    | 0.00                  | 0.00                         |
| 40592-40-10009                  | PERFORMANCE INCREASE        | 0.00                  | 0.00                         |
|                                 |                             | -----                 | -----                        |
| **TOTAL** TOTAL SALARIES        |                             | 0.00                  | 0.00                         |
| TOTAL FRINGE BENEFITS           |                             |                       |                              |
| -----                           |                             |                       |                              |
| 40592-40-11010                  | FICA                        | 0.00                  | 0.00                         |
| 40592-40-11011                  | GROUP LIFE INSURANCE        | 0.00                  | 0.00                         |
| 40592-40-11012                  | GROUP HEALTH INSURANCE      | 0.00                  | 0.00                         |
| 40592-40-11013                  | RETIREMENT                  | 0.00                  | 0.00                         |
| 40592-40-11014                  | WORKMENS COMPENSATION       | 0.00                  | 0.00                         |
| 40592-40-11015                  | UNEMPLOYMENT COMPENSATION   | 0.00                  | 0.00                         |
| 40592-40-11016                  | DENTAL INSURANCE            | 0.00                  | 0.00                         |
|                                 |                             | -----                 | -----                        |
| **TOTAL** TOTAL FRINGE BENEFITS |                             | 0.00                  | 0.00                         |
| 40592-40-11017                  | EDUCATION & TRAINING        | 0.00                  | 0.00                         |
| 40592-40-12029                  | CONTRACT SERVICES           | 6700.00               | 6209.25                      |
| 40592-40-13032                  | GENERAL SUPPLIES            | 800.00                | 199.09                       |
| 40592-40-21096                  | BLDG.ADD. & MAJOR RENOVATIO | 0.00                  | 0.00                         |
| 40592-40-21097                  | EQUIPMENT                   | 0.00                  | 0.00                         |
| 40592-40-21098                  | DEPRECIATION EXPENSE        | 0.00                  | 0.00                         |
| 40592-40-99999                  | TOTAL-OCCUPATIONAL THERAPY  | 0.00                  | 0.00                         |
|                                 |                             | -----                 | -----                        |
| **TOTAL** NURSING HOME          |                             | 7500.00               | 6408.34                      |
|                                 |                             | -----                 | -----                        |
| **TOTAL** OCCUPATIONAL THERAPY  |                             | 7500.00               | 6408.34                      |

RECREATIONAL THERAPY

-----

NURSING HOME

-----

|                |                      |      |      |
|----------------|----------------------|------|------|
| 40593-40-00000 | RECREATIONAL THERAPY | 0.00 | 0.00 |
|----------------|----------------------|------|------|

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

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Fund: Nursing Home

| Account Number                  | Account Name                 | Net Working Budget | Current Year Expenditures |
|---------------------------------|------------------------------|--------------------|---------------------------|
| TOTAL SALARIES                  |                              |                    |                           |
| 40593-40-10001                  | SALARIES                     | 171275.00          | 160601.11                 |
| 40593-40-10007                  | E.T. BUY BACK                | 696.00             | 696.00                    |
| 40593-40-10008                  | OVERTIME                     | 207.00             | 0.00                      |
| 40593-40-10009                  | PERFORMANCE INCREASE         | 364.00             | 0.00                      |
| **TOTAL** TOTAL SALARIES        |                              | 172542.00          | 161297.11                 |
| TOTAL FRINGE BENEFITS           |                              |                    |                           |
| 40593-40-11010                  | FICA                         | 15154.00           | 11765.93                  |
| 40593-40-11011                  | GROUP LIFE INSURANCE         | 221.00             | 139.92                    |
| 40593-40-11012                  | GROUP HEALTH INSURANCE       | 39982.00           | 28993.23                  |
| 40593-40-11013                  | RETIREMENT                   | 8814.00            | 6297.50                   |
| 40593-40-11014                  | WORKMENS COMPENSATION        | 3423.68            | 3423.68                   |
| 40593-40-11015                  | UNEMPLOYMENT COMPENSATION    | 257.00             | 234.02                    |
| 40593-40-11016                  | DENTAL INSURANCE             | 2722.00            | 2442.02                   |
| **TOTAL** TOTAL FRINGE BENEFITS |                              | 70573.68           | 53296.30                  |
| 40593-40-11017                  | EDUCATION & TRAINING         | 300.00             | 0.00                      |
| 40593-40-12029                  | CONTRACT SERVICES            | 18098.00           | 13361.06                  |
| 40593-40-13032                  | GENERAL SUPPLIES             | 4000.00            | 3416.02                   |
| 40593-40-19082                  | GENERAL MAINTENANCE & REPAIR | 0.00               | 0.00                      |
| 40593-40-21097                  | EQUIPMENT                    | 1500.00            | 1248.45                   |
| 40593-40-21098                  | DEPRECIATION EXPENSE         | 0.00               | 0.00                      |
| 40593-40-22093                  | INSURANCE                    | 0.00               | 0.00                      |
| 40593-40-99999                  | TOTAL-RECREATIONAL THERAPY   | 0.00               | 0.00                      |
| **TOTAL** NURSING HOME          |                              | 267013.68          | 232618.94                 |
| **TOTAL** RECREATIONAL THERAPY  |                              | 267013.68          | 232618.94                 |

## SOCIAL SERVICES

### NURSING HOME

|                |                 |      |      |
|----------------|-----------------|------|------|
| 40594-40-00000 | SOCIAL SERVICES | 0.00 | 0.00 |
|----------------|-----------------|------|------|

### TOTAL SALARIES

|                |                   |          |          |
|----------------|-------------------|----------|----------|
| 40594-40-10001 | EMPLOYEE SALARIES | 73502.00 | 73414.36 |
|----------------|-------------------|----------|----------|

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 44

Fund: Nursing Home

| Account Number           | Account Name         | Net Working Budget | Current Year Expenditures |
|--------------------------|----------------------|--------------------|---------------------------|
| 40594-40-10007           | E.T. BUY BACK        | 0.00               | 0.00                      |
| 40594-40-10008           | OVERTIME             | 100.00             | 0.00                      |
| 40594-40-10009           | PERFORMANCE INCREASE | 344.00             | 300.00                    |
| **TOTAL** TOTAL SALARIES |                      | 73946.00           | 73714.36                  |

### TOTAL FRINGE BENEFITS

|                |                           |         |         |
|----------------|---------------------------|---------|---------|
| 40594-40-11010 | FICA                      | 5689.00 | 5406.77 |
| 40594-40-11011 | GROUP LIFE INSURANCE      | 83.00   | 55.12   |
| 40594-40-11012 | GROUP HEALTH INSURANCE    | 6927.00 | 6712.16 |
| 40594-40-11013 | RETIREMENT                | 3203.00 | 2085.24 |
| 40594-40-11014 | WORKMENS COMPENSATION     | 1704.01 | 1704.01 |
| 40594-40-11015 | UNEMPLOYMENT COMPENSATION | 97.00   | 84.61   |
| 40594-40-11016 | DENTAL INSURANCE          | 502.00  | 501.60  |

\*\*TOTAL\*\* TOTAL FRINGE BENEFITS 18205.01 16549.51

|                |                       |        |        |
|----------------|-----------------------|--------|--------|
| 40594-40-11017 | EDUCATION & TRAINING  | 250.00 | 238.00 |
| 40594-40-11019 | TRAVEL EXPENSE        | 250.00 | 147.22 |
| 40594-40-12029 | CONTRACT SERVICES     | 420.00 | 420.00 |
| 40594-40-13032 | GENERAL SUPPLIES      | 300.00 | 282.95 |
| 40594-40-21097 | EQUIPMENT             | 0.00   | 0.00   |
| 40594-40-21098 | DEPRECIATION EXPENSE  | 0.00   | 0.00   |
| 40594-40-22093 | INSURANCE             | 0.00   | 0.00   |
| 40594-40-99999 | TOTAL SOCIAL SERVICES | 0.00   | 0.00   |

\*\*TOTAL\*\* NURSING HOME 93371.01 91352.04

\*\*TOTAL\*\* SOCIAL SERVICES 93371.01 91352.04

### SPEECH THERAPY

### NURSING HOME

|                |                |      |      |
|----------------|----------------|------|------|
| 40595-40-00000 | SPEECH THERAPY | 0.00 | 0.00 |
|----------------|----------------|------|------|

### TOTAL FRINGE BENEFITS

|                |                |      |      |
|----------------|----------------|------|------|
| 40595-40-11012 | SPEECH THERAPY | 0.00 | 0.00 |
|----------------|----------------|------|------|

\*\*TOTAL\*\* TOTAL FRINGE BENEFITS 0.00 0.00

|                |                      |        |      |
|----------------|----------------------|--------|------|
| 40595-40-12029 | CONTRACT SERVICES    | 500.00 | 0.00 |
| 40595-40-21098 | DEPRECIATION EXPENSE | 0.00   | 0.00 |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

PAGE 45

Fund: Nursing Home

| Account Number | Account Name             | Net Working Budget | Current Year Expenditures |
|----------------|--------------------------|--------------------|---------------------------|
| 40595-40-99999 | TOTAL-SPEECH THERAPY     | 0.00               | 0.00                      |
|                | **TOTAL** NURSING HOME   | 500.00             | 0.00                      |
|                | **TOTAL** SPEECH THERAPY | 500.00             | 0.00                      |

DENTAL SERVICE

NURSING HOME

|                |                          |          |          |
|----------------|--------------------------|----------|----------|
| 40596-40-00000 | DENTAL SERVICE           | 0.00     | 0.00     |
| 40596-40-12029 | CONTRACT SERVICES        | 22382.00 | 21675.78 |
| 40596-40-13032 | GENERAL SUPPLIES         | 150.00   | 0.00     |
| 40596-40-21098 | DEPRECIATION EXPENSE     | 0.00     | 0.00     |
| 40596-40-99999 | TOTAL-DENTAL SERVICE     | 0.00     | 0.00     |
|                | **TOTAL** NURSING HOME   | 22532.00 | 21675.78 |
|                | **TOTAL** DENTAL SERVICE | 22532.00 | 21675.78 |

PRINCIPAL & INTEREST ON BOND

NURSING HOME

|                |                                        |            |            |
|----------------|----------------------------------------|------------|------------|
| 40970-40-20090 | INTEREST PAYMENT                       | 68243.88   | 61024.52   |
| 40970-40-20091 | PRINCIPAL PAYMENT                      | 490171.00  | 476581.85  |
|                | **TOTAL** NURSING HOME                 | 558414.88  | 537606.37  |
|                | **TOTAL** PRINCIPAL & INTEREST ON BOND | 558414.88  | 537606.37  |
|                | **TOTAL** Nursing Home                 | 9943307.88 | 9616007.33 |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 46

Fund: Nursing Home Additions

=====

| Account Number | Account Name | Net Working<br>Budget | Current Year<br>Expenditures |
|----------------|--------------|-----------------------|------------------------------|
|----------------|--------------|-----------------------|------------------------------|

CAPITAL IMPROVEMENTS: SUBSID.EXPENSE

-----

CAPITAL IMPROVEMENTS

-----

|                                                |                            |      |          |
|------------------------------------------------|----------------------------|------|----------|
| 42079-42-12029                                 | CONTRACT SERVICES          | 0.00 | 0.00     |
| 42079-42-21096                                 | BUILDING ADDITIONS & MAJOR | 0.00 | 24512.00 |
| **TOTAL** CAPITAL IMPROVEMENTS                 |                            | 0.00 | 24512.00 |
| **TOTAL** CAPITAL IMPROVEMENTS: SUBSID.EXPENSE |                            | 0.00 | 24512.00 |

COMMISSIONERS OFFICE

-----

GENERAL FUND

-----

|                                |                              |      |      |
|--------------------------------|------------------------------|------|------|
| 42400-10-21096                 | BLDG.ADD. & MAJOR RENOVATIO  | 0.00 | 0.00 |
| 42400-10-21097                 | CAPITAL EQUIPMENT PURCH/ SES | 0.00 | 0.00 |
| 42400-10-21098                 | CAPITAL VEHICLE PURCHASIS    | 0.00 | 0.00 |
| **TOTAL** GENERAL FUND         |                              | 0.00 | 0.00 |
| **TOTAL** COMMISSIONERS OFFICE |                              | 0.00 | 0.00 |

AUDITOR

-----

GENERAL FUND

-----

|                        |                             |      |      |
|------------------------|-----------------------------|------|------|
| 42402-10-21096         | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42402-10-21097         | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42402-10-21098         | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
| **TOTAL** GENERAL FUND |                             | 0.00 | 0.00 |
| **TOTAL** AUDITOR      |                             | 0.00 | 0.00 |

5% MONIES

-----

GENERAL FUND

-----

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

PAGE 47

Fund: Nursing Home Additions

| Account Number         | Account Name                | Net Working Budget | Current Year Expenditures |
|------------------------|-----------------------------|--------------------|---------------------------|
| 42404-10-21096         | BLDG.ADD. & MAJOR RENOVATIO | 0.00               | 0.00                      |
| 42404-10-21097         | CAPITAL EQUIPMENT PURCHASES | 0.00               | 0.00                      |
| 42404-10-21098         | CAPITAL VEHICLE PURCHASES   | 0.00               | 0.00                      |
| **TOTAL** GENERAL FUND |                             | 0.00               | 0.00                      |
| **TOTAL** 5% MONIES    |                             | 0.00               | 0.00                      |

PAYROLL OFFICE

GENERAL FUND

|                          |                             |      |      |
|--------------------------|-----------------------------|------|------|
| 42405-10-21096           | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42405-10-21097           | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42405-10-21098           | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
| **TOTAL** GENERAL FUND   |                             | 0.00 | 0.00 |
| **TOTAL** PAYROLL OFFICE |                             | 0.00 | 0.00 |

CONSERVATION DISTRICT

GENERAL FUND

|                                 |                             |      |      |
|---------------------------------|-----------------------------|------|------|
| 42406-10-21096                  | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42406-10-21097                  | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42406-10-21098                  | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
| **TOTAL** GENERAL FUND          |                             | 0.00 | 0.00 |
| **TOTAL** CONSERVATION DISTRICT |                             | 0.00 | 0.00 |

COUNTY ATTORNEY

GENERAL FUND

|                |                              |      |      |
|----------------|------------------------------|------|------|
| 42410-10-21096 | BLDG.ADD. & MAJOR RENOVATION | 0.00 | 0.00 |
| 42410-10-21097 | CAPITAL EQUIPMENT PURCHASES  | 0.00 | 0.00 |
| 42410-10-21098 | CAPITAL VEHICLE PURCHASES    | 0.00 | 0.00 |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 48

Fund: Nursing Home Additions

| Account Number            | Account Name | Net Working Budget | Current Year Expenditures |
|---------------------------|--------------|--------------------|---------------------------|
| **TOTAL** GENERAL FUND    |              | 0.00               | 0.00                      |
| **TOTAL** COUNTY ATTORNEY |              | 0.00               | 0.00                      |

VICTIM/WITNESS PROGRAM

GENERAL FUND

|                                  |                             |      |      |
|----------------------------------|-----------------------------|------|------|
| 42411-10-21096                   | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42411-10-21097                   | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42411-10-21098                   | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
| **TOTAL** GENERAL FUND           |                             | 0.00 | 0.00 |
| **TOTAL** VICTIM/WITNESS PROGRAM |                             | 0.00 | 0.00 |

REGISTER OF DEEDS

GENERAL FUND

|                        |                             |      |      |
|------------------------|-----------------------------|------|------|
| 42420-10-21096         | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| **TOTAL** GENERAL FUND |                             | 0.00 | 0.00 |

REGISTER OF DEEDS

|                             |                             |      |      |
|-----------------------------|-----------------------------|------|------|
| 42420-22-21097              | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42420-22-21098              | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
| **TOTAL** REGISTER OF DEEDS |                             | 0.00 | 0.00 |
| **TOTAL** REGISTER OF DEEDS |                             | 0.00 | 0.00 |

SHERIFF'S DEPARTMENT

GENERAL FUND

|                |                             |      |      |
|----------------|-----------------------------|------|------|
| 42440-10-21096 | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42440-10-21097 | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42440-10-21098 | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 49

Fund: Nursing Home Additions

| Account Number                 | Account Name | Net Working Budget | Current Year Expenditures |
|--------------------------------|--------------|--------------------|---------------------------|
| **TOTAL** GENERAL FUND         |              | 0.00               | 0.00                      |
| **TOTAL** SHERIFF'S DEPARTMENT |              | 0.00               | 0.00                      |

DEPUTY SHERIFFS PAYROLL

GENERAL FUND

|                                   |                             |      |      |
|-----------------------------------|-----------------------------|------|------|
| 42442-10-21096                    | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42442-10-21097                    | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42442-10-21098                    | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
| **TOTAL** GENERAL FUND            |                             | 0.00 | 0.00 |
| **TOTAL** DEPUTY SHERIFFS PAYROLL |                             | 0.00 | 0.00 |

DEPUTY SHERIFFS BAILIFFS

GENERAL FUND

|                                    |                             |      |      |
|------------------------------------|-----------------------------|------|------|
| 42443-10-21096                     | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42443-10-21097                     | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42443-10-21098                     | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
| **TOTAL** GENERAL FUND             |                             | 0.00 | 0.00 |
| **TOTAL** DEPUTY SHERIFFS BAILIFFS |                             | 0.00 | 0.00 |

DOMESTIC VIOLENCE GRANT

GRANTS

|                                   |                             |      |      |
|-----------------------------------|-----------------------------|------|------|
| 42445-24-21096                    | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42445-24-21097                    | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42445-24-21098                    | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
| **TOTAL** GRANTS                  |                             | 0.00 | 0.00 |
| **TOTAL** DOMESTIC VIOLENCE GRANT |                             | 0.00 | 0.00 |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 50

Fund: Nursing Home Additions

=====

| Account Number | Account Name | Net Working<br>Budget | Current Year<br>Expenditures |
|----------------|--------------|-----------------------|------------------------------|
|----------------|--------------|-----------------------|------------------------------|

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### MEDICAL REFEREE

-----

### GENERAL FUND

-----

|                           |                             |      |      |
|---------------------------|-----------------------------|------|------|
| 42450-10-21096            | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42450-10-21097            | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42450-10-21098            | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
| **TOTAL** GENERAL FUND    |                             | 0.00 | 0.00 |
| **TOTAL** MEDICAL REFEREE |                             | 0.00 | 0.00 |

### COURT HOUSE

-----

### GENERAL FUND

-----

|                        |                             |      |      |
|------------------------|-----------------------------|------|------|
| 42460-10-21096         | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42460-10-21097         | CAPITAL EUIPMENT PURCHASES  | 0.00 | 0.00 |
| 42460-10-21098         | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
| **TOTAL** GENERAL FUND |                             | 0.00 | 0.00 |
| **TOTAL** COURT HOUSE  |                             | 0.00 | 0.00 |

### COOPERATIVE EXTENSION SERVICE

-----

### GENERAL FUND

-----

|                                         |                             |      |      |
|-----------------------------------------|-----------------------------|------|------|
| 42475-10-21096                          | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42475-10-21097                          | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42475-10-21098                          | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
| **TOTAL** GENERAL FUND                  |                             | 0.00 | 0.00 |
| **TOTAL** COOPERATIVE EXTENSION SERVICE |                             | 0.00 | 0.00 |

### HUMAN SERVICES

-----

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

PAGE 51

Fund: Nursing Home Additions

| Account Number           | Account Name                | Net Working Budget | Current Year Expenditures |
|--------------------------|-----------------------------|--------------------|---------------------------|
| GENERAL FUND             |                             |                    |                           |
| 42490-10-21096           | BLDG.ADD.& MAJOR RENOVATION | 0.00               | 0.00                      |
| 42490-10-21097           | CAPITAL EQUIPMENT PURCHASES | 0.00               | 0.00                      |
| 42490-10-21098           | CAPITAL VEHICLE PURCHASES   | 0.00               | 0.00                      |
| **TOTAL** GENERAL FUND   |                             | 0.00               | 0.00                      |
| **TOTAL** HUMAN SERVICES |                             | 0.00               | 0.00                      |

LONG TERM CARE COORDINATOR

|                                      |                             |      |      |
|--------------------------------------|-----------------------------|------|------|
| GENERAL FUND                         |                             |      |      |
| 42491-10-21096                       | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42491-10-21097                       | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42491-10-21098                       | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
| **TOTAL** GENERAL FUND               |                             | 0.00 | 0.00 |
| **TOTAL** LONG TERM CARE COORDINATOR |                             | 0.00 | 0.00 |

WOODHULL COUNTY COMPLEX

|                                   |                             |      |      |
|-----------------------------------|-----------------------------|------|------|
| GENERAL FUND                      |                             |      |      |
| 42497-10-21096                    | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42497-10-21097                    | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42497-10-21098                    | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
| **TOTAL** GENERAL FUND            |                             | 0.00 | 0.00 |
| **TOTAL** WOODHULL COUNTY COMPLEX |                             | 0.00 | 0.00 |

ADMINISTRATION NURSING HOME

|                |                             |      |      |
|----------------|-----------------------------|------|------|
| NURSING HOME   |                             |      |      |
| 42500-40-21096 | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42500-40-21097 | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 52

Fund: Nursing Home Additions

=====

| Account Number | Account Name              | Net Working<br>Budget | Current Year<br>Expenditures |
|----------------|---------------------------|-----------------------|------------------------------|
| 42500-40-21098 | CAPITAL VEHICLE PURCHASES | 0.00                  | 0.00                         |
|                | **TOTAL** NURSING HOME    | 0.00                  | 0.00                         |

### CAPITAL IMPROVEMENTS

-----

|                |                                       |      |      |
|----------------|---------------------------------------|------|------|
| 42500-42-21098 | DEPRECIATION EXPENSE                  | 0.00 | 0.00 |
|                | **TOTAL** CAPITAL IMPROVEMENTS        | 0.00 | 0.00 |
|                | **TOTAL** ADMINISTRATION NURSING HOME | 0.00 | 0.00 |

### DEPRECIATION EXPENSE

-----

### NURSING HOME

-----

|                |                                |      |      |
|----------------|--------------------------------|------|------|
| 42510-40-21096 | BLDG.ADD. & MAJOR RENOVATIO    | 0.00 | 0.00 |
| 42510-40-21097 | CAPITAL EQUIPMENT PURCHASES    | 0.00 | 0.00 |
| 42510-40-21098 | CAPITAL VEHICLE PURCHASES      | 0.00 | 0.00 |
|                | **TOTAL** NURSING HOME         | 0.00 | 0.00 |
|                | **TOTAL** DEPRECIATION EXPENSE | 0.00 | 0.00 |

### HUMAN RESOURCES

-----

### NURSING HOME

-----

|                |                             |      |      |
|----------------|-----------------------------|------|------|
| 42520-40-21096 | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42520-40-21097 | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42520-40-21098 | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
|                | **TOTAL** NURSING HOME      | 0.00 | 0.00 |
|                | **TOTAL** HUMAN RESOURCES   | 0.00 | 0.00 |

### DIETARY

-----

### NURSING HOME

-----

|                |                             |      |      |
|----------------|-----------------------------|------|------|
| 42530-40-21096 | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
|----------------|-----------------------------|------|------|

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 53

Fund: Nursing Home Additions

| Account Number            | Account Name                | Net Working Budget | Current Year Expenditures |
|---------------------------|-----------------------------|--------------------|---------------------------|
| 42530-40-21097            | CAPITAL EQUIPMENT PURCHASES | 0.00               | 0.00                      |
| 42530-40-21098            | CAPITAL VEHICLE PURCHASES   | 0.00               | 0.00                      |
| **TOTAL** NURSING HOME    |                             | 0.00               | 0.00                      |
| **TOTAL** DIETARY         |                             | 0.00               | 0.00                      |
| NURSING                   |                             |                    |                           |
| -----                     |                             |                    |                           |
| NURSING HOME              |                             |                    |                           |
| -----                     |                             |                    |                           |
| 42540-40-21096            | BLDG.ADD. & MAJOR RENOVATIO | 0.00               | 0.00                      |
| 42540-40-21097            | CAPITAL EQUIPMENT PURCHASES | 0.00               | 0.00                      |
| 42540-40-21098            | CAPITAL VEHICLE PURCHASES   | 0.00               | 0.00                      |
| **TOTAL** NURSING HOME    |                             | 0.00               | 0.00                      |
| **TOTAL** NURSING         |                             | 0.00               | 0.00                      |
| NURSING ON-CALL           |                             |                    |                           |
| -----                     |                             |                    |                           |
| NURSING HOME              |                             |                    |                           |
| -----                     |                             |                    |                           |
| 42541-40-21096            | BLDG.ADD. & MAJOR RENOVATIO | 0.00               | 0.00                      |
| 42541-40-21097            | CAPITAL EQUIPMENT PURCHASES | 0.00               | 0.00                      |
| 42541-40-21098            | CAPITAL VEHICLE PURCHASES   | 0.00               | 0.00                      |
| **TOTAL** NURSING HOME    |                             | 0.00               | 0.00                      |
| **TOTAL** NURSING ON-CALL |                             | 0.00               | 0.00                      |
| COPS GRANT                |                             |                    |                           |
| -----                     |                             |                    |                           |
| GRANTS                    |                             |                    |                           |
| -----                     |                             |                    |                           |
| 42545-24-21096            | BLDG.ADD. & MAJOR RENOVATIO | 0.00               | 0.00                      |
| 42545-24-21097            | CAPITAL EQUIPMENT PURCHASES | 0.00               | 0.00                      |
| 42545-24-21098            | CAPITAL VEHICLE PURCHASES   | 0.00               | 0.00                      |
| **TOTAL** GRANTS          |                             | 0.00               | 0.00                      |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

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Fund: Nursing Home Additions

| Account Number | Account Name         | Net Working Budget | Current Year Expenditures |
|----------------|----------------------|--------------------|---------------------------|
|                |                      | -----              | -----                     |
|                | **TOTAL** COPS GRANT | 0.00               | 0.00                      |

OPERATION OF PLANT

NURSING HOME

|                |                              |       |       |
|----------------|------------------------------|-------|-------|
| 42550-40-21096 | BLDG.ADD. & MAJOR RENOVATIO  | 0.00  | 0.00  |
| 42550-40-21097 | CAPITAL EQUIPMENT PURCHASES  | 0.00  | 0.00  |
| 42550-40-21098 | CAPITAL VEHICLE PURCHASES    | 0.00  | 0.00  |
|                |                              | ----- | ----- |
|                | **TOTAL** NURSING HOME       | 0.00  | 0.00  |
|                |                              | ----- | ----- |
|                | **TOTAL** OPERATION OF PLANT | 0.00  | 0.00  |

LAUNDRY & LINEN

NURSING HOME

|                |                             |       |       |
|----------------|-----------------------------|-------|-------|
| 42560-40-21096 | BLDG.ADD. & MAJOR RENOVATIO | 0.00  | 0.00  |
| 42560-40-21097 | CAPITAL EQUIPMENT PURCHASES | 0.00  | 0.00  |
| 42560-40-21098 | CAPITAL VEHICLE PURCHASES   | 0.00  | 0.00  |
|                |                             | ----- | ----- |
|                | **TOTAL** NURSING HOME      | 0.00  | 0.00  |
|                |                             | ----- | ----- |
|                | **TOTAL** LAUNDRY & LINEN   | 0.00  | 0.00  |

HOUSEKEEPING

NURSING HOME

|                |                             |       |       |
|----------------|-----------------------------|-------|-------|
| 42570-40-21096 | BLDG.ADD. & MAJOR RENOVATIO | 0.00  | 0.00  |
| 42570-40-21097 | CAPITAL EQUIPMENT PURCHASES | 0.00  | 0.00  |
| 42570-40-21098 | CAPITAL VEHICLE PURCHASES   | 0.00  | 0.00  |
|                |                             | ----- | ----- |
|                | **TOTAL** NURSING HOME      | 0.00  | 0.00  |
|                |                             | ----- | ----- |
|                | **TOTAL** HOUSEKEEPING      | 0.00  | 0.00  |

PHYSICIAN & PHARMACY

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 55

Fund: Nursing Home Additions

| =====                |                                |                    |                           |
|----------------------|--------------------------------|--------------------|---------------------------|
| Account Number       | Account Name                   | Net Working Budget | Current Year Expenditures |
| -----                |                                |                    |                           |
| NURSING HOME         |                                |                    |                           |
| -----                |                                |                    |                           |
| 42580-40-21096       | BLDG.ADD. & MAJOR RENOVATIO    | 0.00               | 0.00                      |
| 42580-40-21097       | CAPITAL EQUIPMENT PURCHASES    | 0.00               | 0.00                      |
| 42580-40-21098       | CAPITAL VEHICLE PURCHASES      | 0.00               | 0.00                      |
|                      |                                | -----              | -----                     |
|                      | **TOTAL** NURSING HOME         | 0.00               | 0.00                      |
|                      |                                | -----              | -----                     |
|                      | **TOTAL** PHYSICIAN & PHARMACY | 0.00               | 0.00                      |
| SPECIAL SERVICES     |                                |                    |                           |
| -----                |                                |                    |                           |
| NURSING HOME         |                                |                    |                           |
| -----                |                                |                    |                           |
| 42590-40-21096       | BLDG.ADD. & MAJOR RENOVATIO    | 0.00               | 0.00                      |
| 42590-40-21097       | CAPITAL EQUIPMENT PURCHASES    | 0.00               | 0.00                      |
| 42590-40-21098       | CAPITAL VEHICLE PURCHASES      | 0.00               | 0.00                      |
|                      |                                | -----              | -----                     |
|                      | **TOTAL** NURSING HOME         | 0.00               | 0.00                      |
|                      |                                | -----              | -----                     |
|                      | **TOTAL** SPECIAL SERVICES     | 0.00               | 0.00                      |
| PHYSICAL THERAPY     |                                |                    |                           |
| -----                |                                |                    |                           |
| NURSING HOME         |                                |                    |                           |
| -----                |                                |                    |                           |
| 42591-40-21096       | BLDG.ADD. & MAJOR RENOVATIO    | 0.00               | 0.00                      |
| 42591-40-21097       | CAPITAL EQUIPMENT PURCHASES    | 0.00               | 0.00                      |
| 42591-40-21098       | CAPITAL VEHICLE PURCHASES      | 0.00               | 0.00                      |
|                      |                                | -----              | -----                     |
|                      | **TOTAL** NURSING HOME         | 0.00               | 0.00                      |
|                      |                                | -----              | -----                     |
|                      | **TOTAL** PHYSICAL THERAPY     | 0.00               | 0.00                      |
| OCCUPATIONAL THERAPY |                                |                    |                           |
| -----                |                                |                    |                           |
| NURSING HOME         |                                |                    |                           |
| -----                |                                |                    |                           |
| 42592-40-21096       | BLDG.ADD. & MAJOR RENOVATIO    | 0.00               | 0.00                      |
| 42592-40-21097       | CAPITAL EQUIPMENT PURCHASES    | 0.00               | 0.00                      |

# DETAILS OF EXPENDITURES

## BUDGETED & ACTUAL

YEAR ENDING JUNE 30, 2002

PAGE 56

Fund: Nursing Home Additions

| Account Number | Account Name                   | Net Working Budget | Current Year Expenditures |
|----------------|--------------------------------|--------------------|---------------------------|
| 42592-40-21098 | CAPITAL VEHICLE PURCHASES      | 0.00               | 0.00                      |
|                | **TOTAL** NURSING HOME         | 0.00               | 0.00                      |
|                | **TOTAL** OCCUPATIONAL THERAPY | 0.00               | 0.00                      |

RECREATIONAL THERAPY

NURSING HOME

|                |                                |      |      |
|----------------|--------------------------------|------|------|
| 42593-40-21096 | BLDG.ADD. & MAJOR RENOVATIO    | 0.00 | 0.00 |
| 42593-40-21097 | CAPITAL EQUIPMENT PURCHASES    | 0.00 | 0.00 |
| 42593-40-21098 | CAPITAL VEHICLE PURCHASES      | 0.00 | 0.00 |
|                | **TOTAL** NURSING HOME         | 0.00 | 0.00 |
|                | **TOTAL** RECREATIONAL THERAPY | 0.00 | 0.00 |

SOCIAL SERVICES

NURSING HOME

|                |                             |      |      |
|----------------|-----------------------------|------|------|
| 42594-40-21096 | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42594-40-21097 | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42594-40-21098 | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
|                | **TOTAL** NURSING HOME      | 0.00 | 0.00 |
|                | **TOTAL** SOCIAL SERVICES   | 0.00 | 0.00 |

SPEECH THERAPY

NURSING HOME

|                |                             |      |      |
|----------------|-----------------------------|------|------|
| 42595-40-21096 | BLDG.ADD. & MAJOR RENOVATIO | 0.00 | 0.00 |
| 42595-40-21097 | CAPITAL EQUIPMENT PURCHASES | 0.00 | 0.00 |
| 42595-40-21098 | CAPITAL VEHICLE PURCHASES   | 0.00 | 0.00 |
|                | **TOTAL** NURSING HOME      | 0.00 | 0.00 |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002  
PAGE 57

Fund: Nursing Home Additions

| Account Number | Account Name   | Net Working Budget | Current Year Expenditures |
|----------------|----------------|--------------------|---------------------------|
|                |                | -----              | -----                     |
| **TOTAL**      | SPEECH THERAPY | 0.00               | 0.00                      |

DENTAL SERVICE

NURSING HOME

|                |                             |       |       |
|----------------|-----------------------------|-------|-------|
| 42596-40-21096 | BLDG.ADD. & MAJOR RENOVATIO | 0.00  | 0.00  |
| 42596-40-21097 | CAPITAL EQUIPMENT PURCHASES | 0.00  | 0.00  |
| 42596-40-21098 | CAPITAL VEHICLE PURCHASES   | 0.00  | 0.00  |
|                |                             | ----- | ----- |
| **TOTAL**      | NURSING HOME                | 0.00  | 0.00  |
|                |                             | ----- | ----- |
| **TOTAL**      | DENTAL SERVICE              | 0.00  | 0.00  |

BLDG.ADDITION & MAJOR RENOV.

GENERAL FUND

|                |                             |       |       |
|----------------|-----------------------------|-------|-------|
| 42597-10-21096 | BLDG.ADD. & MAJOR RENOVATIO | 0.00  | 0.00  |
|                |                             | ----- | ----- |
| **TOTAL**      | GENERAL FUND                | 0.00  | 0.00  |

NURSING HOME

|                |                              |       |       |
|----------------|------------------------------|-------|-------|
| 42597-40-21096 | BLD.ADD.& MAJOR RENOVATIONS  | 0.00  | 0.00  |
|                |                              | ----- | ----- |
| **TOTAL**      | NURSING HOME                 | 0.00  | 0.00  |
|                |                              | ----- | ----- |
| **TOTAL**      | BLDG.ADDITION & MAJOR RENOV. | 0.00  | 0.00  |

BLDG.ADDITION & MAJOR RENOV.

NURSING HOME

|                |                              |       |       |
|----------------|------------------------------|-------|-------|
| 42599-40-21097 | CAPITAL RESERVE FUND         | 0.00  | 0.00  |
|                |                              | ----- | ----- |
| **TOTAL**      | NURSING HOME                 | 0.00  | 0.00  |
|                |                              | ----- | ----- |
| **TOTAL**      | BLDG.ADDITION & MAJOR RENOV. | 0.00  | 0.00  |

# DETAILS OF EXPENDITURES

BUDGETED & ACTUAL  
YEAR ENDING JUNE 30, 2002

PAGE 58

Fund: Nursing Home Additions

=====

| Account Number | Account Name | Net Working<br>Budget | Current Year<br>Expenditures |
|----------------|--------------|-----------------------|------------------------------|
|----------------|--------------|-----------------------|------------------------------|

-----

## DEPARTMENT OF CORRECTION

-----

### GENERAL FUND

-----

|                                    |                             |       |       |
|------------------------------------|-----------------------------|-------|-------|
| 42600-10-21096                     | BLDG.ADD. & MAJOR RENOVATIO | 0.00  | 0.00  |
| 42600-10-21097                     | CAPITAL EQUIPMENT PURCHASES | 0.00  | 0.00  |
| 42600-10-21098                     | CAPITAL VEHICLE PURCHASES   | 0.00  | 0.00  |
|                                    |                             | ----- | ----- |
| **TOTAL** GENERAL FUND             |                             | 0.00  | 0.00  |
|                                    |                             | ----- | ----- |
| **TOTAL** DEPARTMENT OF CORRECTION |                             | 0.00  | 0.00  |

## OPERATION NIGHTWATCH GRANT

-----

### GRANTS

-----

|                                      |                             |       |       |
|--------------------------------------|-----------------------------|-------|-------|
| 42645-24-21096                       | BLDG.ADD. & MAJOR RENOVATIO | 0.00  | 0.00  |
| 42645-24-21097                       | CAPITAL EQUIPMENT PURCHASES | 0.00  | 0.00  |
| 42645-24-21098                       | CAPITAL VEHICLE PURCHASES   | 0.00  | 0.00  |
|                                      |                             | ----- | ----- |
| **TOTAL** GRANTS                     |                             | 0.00  | 0.00  |
|                                      |                             | ----- | ----- |
| **TOTAL** OPERATION NIGHTWATCH GRANT |                             | 0.00  | 0.00  |

## DRUG TASK FORCE GRANT

-----

### GRANTS

-----

|                                    |                             |             |             |
|------------------------------------|-----------------------------|-------------|-------------|
| 42745-24-21096                     | BLDG.ADD. & MAJOR RENOVATIO | 0.00        | 0.00        |
| 42745-24-21097                     | CAPITAL EQUIPMENT PURCHASES | 0.00        | 0.00        |
| 42745-24-21098                     | CAPITAL VEHICLE PURCHASES   | 0.00        | 0.00        |
|                                    |                             | -----       | -----       |
| **TOTAL** GRANTS                   |                             | 0.00        | 0.00        |
|                                    |                             | -----       | -----       |
| **TOTAL** DRUG TASK FORCE GRANT    |                             | 0.00        | 0.00        |
|                                    |                             | -----       | -----       |
| **TOTAL** Nursing Home Additions   |                             | 0.00        | 24512.00    |
|                                    |                             | -----       | -----       |
| **TOTAL** CONSOLIDATED FUND TOTALS |                             | 18724233.16 | 18101588.28 |

# **SULLIVAN COUNTY, NEW HAMPSHIRE**

## **BASIC FINANCIAL STATEMENTS**

**and**

## **SUPPLEMENTARY INFORMATION**

**June 30, 2002**

**With Independent Auditors' Report**



# SULLIVAN COUNTY, NEW HAMPSHIRE

June 30, 2002

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## SULLIVAN COUNTY, NEW HAMPSHIRE

### Management's Discussion and Analysis

This section of Sullivan County, New Hampshire's (County) basic financial statements presents our discussion and analysis of the County's financial performance during the fiscal year that ended on June 30, 2002. Please read it in conjunction with the County's financial statements, which follow this section.

#### Financial Highlights

- The County's total net assets increased significantly over the course of this year's operations. However, while the net asset/deficit of our business-type activities increased \$1.5 million (or nearly 94 percent), this was offset by an increase of \$3.7 million (or 69 percent) in the net assets of our governmental activities.
- During the year, governmental program expenses were \$3.7 million less than the \$12.2 million generated in taxes and other revenues for governmental programs (before special items). This is improved from last year, when revenues exceeded expenses by \$3.3 million.
- In the County's business-type activities, revenues and expenses increased 1 percent.
- The total cost of the County's programs increased by 13 percent from 2001. No new programs were added this year.
- The general fund reported a surplus this year of \$2.6 million.
- The resources available for appropriation were \$288,000 more than budgeted for the general fund.

#### Overview of the Financial Statements

The basic financial statements and supplementary information consist of four parts—*management's discussion and analysis* (this section), the *basic financial statements*, *required supplementary information*, an optional section that presents budgetary comparison information for the enterprise fund, and *combining statements* for nonmajor governmental funds. The basic financial statements include two kinds of statements that present different views of the County:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the County's *overall* financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the County government, reporting the County's operations in *more detail* than the government-wide statements.
  - The *governmental funds* statements tell how *general government* services like public welfare were financed in the *short term* as well as what remains for future spending.
  - *Proprietary fund* statements offer *short-* and *long-term* financial information about the activities the government operates *like a business*. This fund currently consists solely of the activities of the County nursing home.

## SULLIVAN COUNTY, NEW HAMPSHIRE

### Management's Discussion and Analysis

The financial statements also include *notes* that explain some of the information in the financial statements and provide more detail data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another. In addition to these required elements, we have included a section with combining statements that provide details about our nonmajor governmental funds, each of which are added together and presented in single columns in the basic financial statements.

**Figure A-1**  
**Required Components of**  
**Sample County's Financial Report**

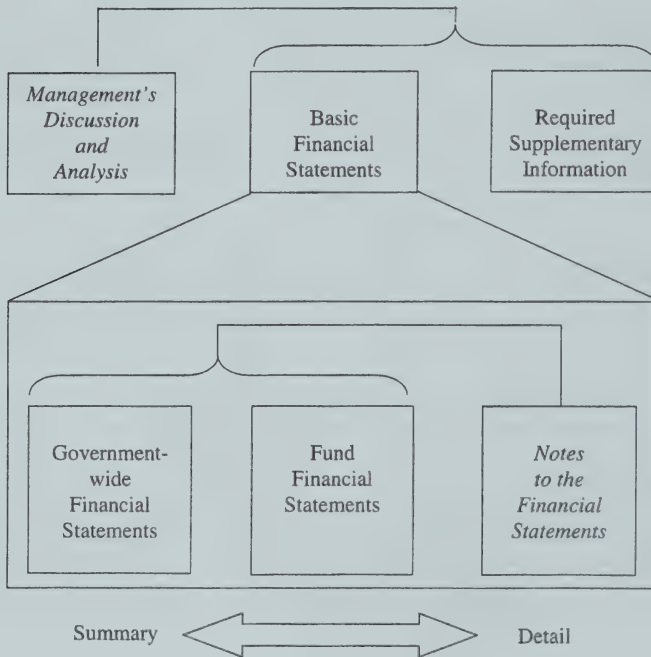


Figure A-2 summarizes the major features of the County's financial statements, including the portions of the County government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Management's Discussion and Analysis

**Figure A-2**  
**Major Features of Sullivan County's Government-wide and Fund Financial Statements**

|                                        | Government-wide<br>Statements                                                                                  | Fund Statements                                                                                                                                                                            |                                                                                                                                                                                     |
|----------------------------------------|----------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                        |                                                                                                                | Governmental Funds                                                                                                                                                                         | Proprietary Funds                                                                                                                                                                   |
| Scope                                  | Entire County's government                                                                                     | The activities of the County that are not proprietary or fiduciary, such as Sheriff, Commissioners, and Public Welfare                                                                     | Activities in the County that operate similar to private businesses: the nursing home                                                                                               |
| Required financial statements          | <ul style="list-style-type: none"> <li>• Statement of net assets</li> <li>• Statement of activities</li> </ul> | <ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balances</li> </ul>                                             | <ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenses, and changes in net asset (deficit)</li> <li>• Statement of cash flows</li> </ul> |
| Accounting basis and measurement focus | Accrual accounting and economic resources focus                                                                | Modified accrual accounting and current financial resources focus                                                                                                                          | Accrual accounting and economic resources focus                                                                                                                                     |
| Type of asset/liability information    | All assets and liabilities, both financial and capital, and short-term and long-term                           | Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included                                                            | All assets and liabilities, both financial and capital, and short-term and long-term                                                                                                |
| Type of inflow/outflow information     | All revenues and expenses during year, regardless of when cash is received or paid                             | Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter | All revenues and expenses during year, regardless of when cash is received or paid                                                                                                  |

### Government-wide Statements

The government-wide statements report information about the County as a whole using accrual accounting methods prescribed for governmental entities. The statement of net assets includes *all* of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the County's *net assets* and how they have changed. Net assets—the difference between the County's assets and liabilities—is one way to measure the County's financial health, or *position*.

## SULLIVAN COUNTY, NEW HAMPSHIRE

### Management's Discussion and Analysis

- Over time, increases or decreases in the County's net assets are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the County you need to consider additional nonfinancial factors such as changes in the County's property tax base and the quality and availability of public service available to County residents.

The information in the government-wide financial statements of the County is divided into two categories:

- *Governmental activities*—Most of the County's basic services are included here, such as the Sheriff's office, Commissioners, Register of Deeds, treasurer, Department of Corrections, and the cooperative extension service. Property taxes, fees, and state and federal grants finance most of these activities.
- *Business-type activities*—The County charges fees to residents to help it cover the costs of certain services it provides. The County nursing home is included here.

### Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant *funds*—not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes.

Some funds are required by State law and by bond covenants.

The County has two kinds of funds:

- *Governmental funds*—Most of the County's basic services are included in governmental funds, which focus on (1) how *cash* and *other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statements, or on the subsequent page, that explains the relationship (or differences) between them.
- *Proprietary funds*—Services for which the County charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information.

### Financial Analysis of the County as a Whole

**Net Assets.** The County's net assets increased significantly between fiscal year 2001 and 2002. The balance approximated \$5,818,000. (See Table A-1). Looking at the net assets and net expenses of governmental and business-type activities separately, however, two very different stories emerge.

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Management's Discussion and Analysis

Table A-1  
Sullivan County's Net Assets  
(in thousands of dollars)

|                                                 | Governmental Activities |                  | Business-type Activities |                   | Total            |                  | Total Percentage Change |
|-------------------------------------------------|-------------------------|------------------|--------------------------|-------------------|------------------|------------------|-------------------------|
|                                                 | 2001                    | 2002             | 2001                     | 2002              | 2001             | 2002             | 2001-2002               |
| Current and other assets                        | \$ 5,345                | \$ 10,059        | \$ 980                   | \$ (5,079)        | \$ 6,325         | \$ 4,980         | -21.3%                  |
| Capital assets                                  | 3,040                   | 2,942            | 4,640                    | 4,568             | 7,680            | 7,510            | -2.2%                   |
| <b>Total assets</b>                             | <b>\$ 8,385</b>         | <b>\$ 13,001</b> | <b>\$ 5,620</b>          | <b>\$ (511)</b>   | <b>\$ 14,005</b> | <b>\$ 12,490</b> | <b>-10.8%</b>           |
| Long-term debt                                  | \$ 351                  | \$ 395           | \$ 2,209                 | \$ 2,194          | \$ 2,560         | \$ 2,589         | 1.1%                    |
| Other liabilities                               | 2,741                   | 3,647            | 5,031                    | 436               | 7,772            | 4,083            | -47.5%                  |
| <b>Total liabilities</b>                        | <b>\$ 3,092</b>         | <b>\$ 4,042</b>  | <b>\$ 7,240</b>          | <b>\$ 2,630</b>   | <b>\$ 10,332</b> | <b>\$ 6,672</b>  | <b>-35.4%</b>           |
| <b>Net assets</b>                               |                         |                  |                          |                   |                  |                  |                         |
| Invested in capital assets, net of related debt | \$ 2,689                | \$ 2,617         | \$ 2,431                 | \$ 2,620          | \$ 5,120         | \$ 5,237         | 2.3%                    |
| Restricted                                      | 6                       | 6                | 7                        | 7                 | 13               | 13               | 0.0%                    |
| Unrestricted                                    | 2,598                   | 6,336            | (4,058)                  | (5,768)           | (1,460)          | 568              | -138.9%                 |
| <b>Total net assets</b>                         | <b>\$ 5,293</b>         | <b>\$ 8,959</b>  | <b>\$ (1,620)</b>        | <b>\$ (3,141)</b> | <b>\$ 3,673</b>  | <b>\$ 5,818</b>  | <b>58.4%</b>            |

Net assets of the County's governmental activities increased 69% to \$9 million. 33% of the total net assets at year-end are invested in capital assets (buildings, equipment, etc.). The increase in the unrestricted governmental net assets represents revenues in excess of the amounts needed to finance current expenditures and liabilities. This amount also represents amounts needed to cover the decrease in net assets of the business-type activities (the Nursing Home). The total net asset/deficit of the Nursing Home increased 94% to \$(3,141,000). Negative net assets represents a deficit that indicates the Nursing Home has been unable to self-fund its operations and relies heavily on support from tax revenues.

In total, the government-wide net assets increased 58% to \$5,818,000. Most of this balance is invested in capital assets, net of related debt.

**Changes in net assets.** The County's total revenues increased 14% from 2001 to 2002 (see Table A-2). Half of the County's revenues in 2002 came from property taxes. Another 40% was raised from charges for services at both the Nursing Home and in other governmental activities.

The total costs of all programs and services increased 13% from 2001 to 2002. The County's expenses cover a wide range of service, but 53% of expenses in fiscal year 2002 were related to providing Nursing Home services (see Figure A-4). Even with the increase in expenses in the current year, the government as a whole was able to generate enough revenue to cover expenditures. Table A-2 and the narrative that follows considers the operations of governmental and business-type activities separately.

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Management's Discussion and Analysis

Table A-2  
Changes in Sullivan County's Net Assets  
(in thousands of dollars)

|                                   | Governmental<br>Activities |          | Business-type<br>Activities |            | Total    |          | Total<br>Percentage<br>Change |
|-----------------------------------|----------------------------|----------|-----------------------------|------------|----------|----------|-------------------------------|
|                                   | 2001                       | 2002     | 2001                        | 2002       | 2001     | 2002     | 2001-2002                     |
| Revenues                          |                            |          |                             |            |          |          |                               |
| Program revenues                  |                            |          |                             |            |          |          |                               |
| Charges for services              | \$ 746                     | \$ 877   | \$ 6,846                    | \$ 6,696   | \$ 7,592 | \$ 7,573 | -0.3%                         |
| Federal and State grants          | 238                        | 281      | -                           | 60         | 238      | 341      | 43.3%                         |
| Medicaid enhancement funds        | -                          | -        | 520                         | 485        | 520      | 485      | -6.7%                         |
| General revenues                  |                            |          |                             |            |          |          |                               |
| Property taxes                    | 8,612                      | 10,884   | -                           | -          | 8,612    | 10,884   | 26.4%                         |
| Interest                          | 65                         | 71       | -                           | -          | 65       | 71       | 9.2%                          |
| Other                             | 100                        | 47       | 430                         | 668        | 530      | 715      | 34.9%                         |
| Total revenues                    | 9,761                      | 12,160   | 7,796                       | 7,909      | 17,557   | 20,069   | 14.3%                         |
| Expenses                          |                            |          |                             |            |          |          |                               |
| Commissioners                     | 173                        | 244      | -                           | -          | 173      | 244      | 41.0%                         |
| Public welfare                    | 3,304                      | 4,518    | -                           | -          | 3,304    | 4,518    | 36.7%                         |
| Public safety                     | 466                        | 589      | -                           | -          | 466      | 589      | 26.4%                         |
| Register of Deeds                 | 307                        | 329      | -                           | -          | 307      | 329      | 7.2%                          |
| General government                | 274                        | 398      | -                           | -          | 274      | 398      | 45.3%                         |
| Cooperative Extension             | 160                        | 169      | -                           | -          | 160      | 169      | 5.6%                          |
| County Attorney                   | 214                        | 209      | -                           | -          | 214      | 209      | -2.3%                         |
| Department of Corrections         | 1,459                      | 1,928    | -                           | -          | 1,459    | 1,928    | 32.1%                         |
| Interest on long-term debt        | 121                        | 111      | -                           | -          | 121      | 111      | -8.3%                         |
| Nursing Home                      | -                          | -        | 9,377                       | 9,431      | 9,377    | 9,431    | 0.6%                          |
| Total expenses                    | 6,478                      | 8,495    | 9,377                       | 9,431      | 15,855   | 17,926   | 13.1%                         |
| Increase (decrease) in net assets | \$ 3,283                   | \$ 3,665 | \$ (1,581)                  | \$ (1,522) | \$ 1,702 | \$ 2,143 | 13.1%                         |

## SULLIVAN COUNTY, NEW HAMPSHIRE

### Management's Discussion and Analysis

Figure A-3  
Sullivan County, New Hampshire  
Sources of Revenue for Fiscal Year 2002

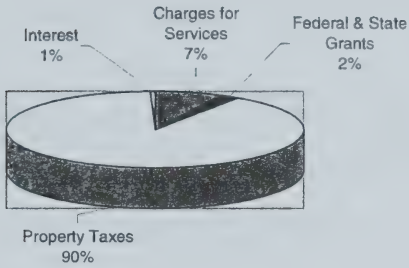
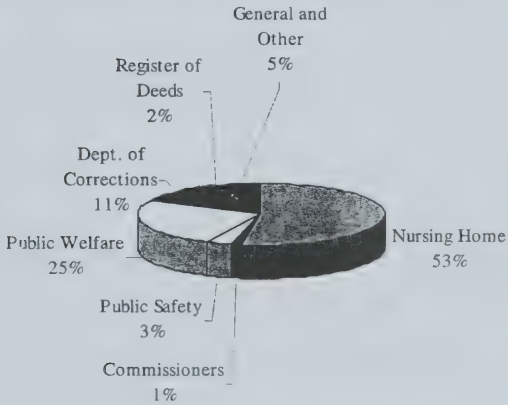


Figure A-4  
Sullivan County, New Hampshire  
Functional Expenses for Fiscal Year 2002



## SULLIVAN COUNTY, NEW HAMPSHIRE

### Management's Discussion and Analysis

#### Governmental Activities

Revenues for the County's governmental activities increased 25% while total expenses increased 31%. The primary increase in revenues was a result of increased taxes to cover prior year deficits and current year expected deficits in the Nursing Home. Major initiatives within the governmental activities included:

- A 12% increase in the tax rate. This increase raised tax revenues \$1,102,507 and they are budgeted to increase an additional \$122,723 next year.
- A supplemental budget was passed in 2001 resulting in an additional \$1,165,606 in tax revenue on a GAAP basis in the current year.

Table A-3 presents the cost of each of the County's four largest programs—public welfare, Department of Corrections, register of deeds, and public safety—as well as each program's net costs (total cost less fees generated by the activities and intergovernmental aid). The net cost shows the financial burden that was placed on the County's taxpayers by each of these functions.

The cost of services shown below has been adjusted to remove depreciation expense in the current year. Depreciation expense for 2001 is unavailable.

Table A-3 ,  
Net Cost of Sullivan County's Governmental Activities  
(dollars in thousands)

|                      | Total Cost<br>of Services |          | Percentage<br>Change<br>2001-2002 | Net Cost<br>of Services |          | Percentage<br>Change<br>2001-2002 |
|----------------------|---------------------------|----------|-----------------------------------|-------------------------|----------|-----------------------------------|
|                      | 2001                      | 2002     |                                   | 2001                    | 2002     |                                   |
| Public Welfare       | \$ 3,304                  | \$ 4,516 | 37 %                              | \$ 3,159                | \$ 4,343 | 37 %                              |
| Dept. of Corrections | 1,459                     | 1,816    | 24                                | 1,374                   | 1,717    | 25                                |
| Register of Deeds    | 307                       | 325      | 6                                 | 35                      | (113)    | -423                              |
| Public Safety        | 466                       | 555      | 19                                | 42                      | 107      | 155                               |
| Total                | \$ 5,536                  | \$ 7,212 | 30 %                              | \$ 4,610                | \$ 6,054 | 31 %                              |

#### Business-Type Activities

Revenues and expenses of the County's business-type activities increased 1 percent to \$7.9 million and \$9.4 million, respectively. (Refer to Table A-2). Factors contributing to these results included:

- Medicaid rates fluctuated throughout the year, starting at \$123.92 on July 1, 2001 and ending at \$124.42 on June 30, 2002.
- The annual census remained consistent throughout the year, with the average census approximating 90%.

## SULLIVAN COUNTY, NEW HAMPSHIRE

### Management's Discussion and Analysis

- In March of 2001 an agreement was reached with the Bargaining Unit at the Nursing Home that settled the issues of wages and benefits through June 30, 2003. The agreement provides for increased wages of 2% effective July 1, 2001, 1% effective January 13, 2002, 2% effective July 14, 2002, and 1% effective January 6, 2003. It also increased the shift differential from \$.60 to \$.80 per hour effective with the first pay period after the signing of the agreement and \$.90 per hour effective July 1, 2002. These changes will help make the nursing home more competitive in the local staffing market.

The Nursing Home was less dependent on the use of contract nurses to cover staffing shortages during the year. The use of these services represented approximately 8% of the Nursing Home's expenses in 2001 and 6% in 2002.

### Financial Analysis of the County's Funds

#### General Fund Budgetary Highlights

Over the course of the year, the County Commissioners and delegation revised the budget several times. These budget amendments fall into two main categories:

- Amendments to individual line items to re-appropriate funds within programs.
- Amendments to individual line items to re-appropriate funds between programs.

At the end of the year, actual revenues had exceeded expenditures by \$2,583,870 for a positive budget variance of \$30,056. The Register of Deeds experienced an increase in the amount of fees collected which helped that program create a positive revenue variance of \$172,392. The General Fund also has a positive revenue variance, mostly as a result of the prior year surplus.

Expenditures in total were below budget. Within the General Fund, positive expense variances resulted in the public welfare, county jail, and County attorney departments.

The total positive budget variance may be available to provide support to the Nursing Home which had a positive budget variance of \$239,354 for the year, but continues to operate at a loss.

Revenues and expenses recorded on a budgetary basis vary from those recorded in accordance with generally accepted accounting principles due to differences in recording transactions based on the matching of revenues and appropriations to the budget, or matching revenues and expenses to specific incurrence of events for accrual accounting.

The County's change in general fund balance differs from the change in general fund budgetary fund balance reported in the budgetary comparison schedule principally because the change in budgetary fund balance excludes:

- Encumbrances of \$25,039 reported as expenditures for budgetary purposes
- Prior year's surplus of \$174,350 recorded as revenue for budgetary purposes
- Revenue of \$1,165,606 recorded as revenue for GAAP purposes.

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Management's Discussion and Analysis

### Capital Asset and Debt Administration

#### Capital Assets

During 2002, the County invested \$387,000 in a range of capital assets, including general and sheriff's equipment, County building renovations, Nursing Home equipment, and sewer lines. (See Table A-4). This amount represents a net decrease in capital spending of \$1,018,000 or 72% from last year. This decline can be attributed to the capital costs of the Unity sewer project in 2001.

Table A-4  
Sullivan County's Capital Assets  
(net of depreciation, in thousands of dollars)

|                           | Governmental<br>Activities |                 | Business-type<br>Activities |                 | Total           |                 | Total<br>Percentage<br>Change |
|---------------------------|----------------------------|-----------------|-----------------------------|-----------------|-----------------|-----------------|-------------------------------|
|                           | 2001                       | 2002            | 2001                        | 2002            | 2001            | 2002            | 2001-2002                     |
| Building and improvements | \$ 2,364                   | \$ 2,634        | \$ 3,110                    | \$ 4,386        | \$ 5,474        | \$ 7,020        | 28.20 %                       |
| Equipment and vehicles    | 363                        | 308             | 213                         | 182             | 576             | 490             | (14.90)                       |
| Construction in progress  | 313                        | -               | 1,336                       | -               | 1,649           | -               | (100.00)                      |
| Total                     | <u>\$ 3,040</u>            | <u>\$ 2,942</u> | <u>\$ 4,659</u>             | <u>\$ 4,568</u> | <u>\$ 7,699</u> | <u>\$ 7,510</u> | <u>(2.50) %</u>               |

This year's major capital asset additions included (dollars in thousands):

- Completion of the Unity sewer project, paid for with proceeds from long-term debt of \$198,000.

The County's fiscal year 2003 capital budget projects spending another \$874,954 for capital projects. The County has no plans to issue additional debt to finance these projects; however, subsequent to the completion of the sewer project in 2002, the County has begun payment on the sewer project loan. More detailed information about the County's capital assets is presented in Note 4 to the financial statements.

#### Long-Term Debt

At year-end, the County had \$2,255,304 in bonds, notes, and capital lease obligations outstanding, a decrease of 12% over last year – as shown in Table A-5. More detailed information on the County's long-term liabilities is presented in Note 6 to the financial statements.

New debt resulted mainly from the Unity sewer project.

## SULLIVAN COUNTY, NEW HAMPSHIRE

### Management's Discussion and Analysis

Table A-5  
Sullivan County's Outstanding Debt  
(in thousands of dollars)

|                           | Governmental<br>Activities |              | Business-type<br>Activities |                 | Total           |                | Total<br>Percentage<br>Change |
|---------------------------|----------------------------|--------------|-----------------------------|-----------------|-----------------|----------------|-------------------------------|
|                           | 2001                       | 2002         | 2001                        | 2002            | 2001            | 2002           | 2001-2002                     |
| General obligation bonds  | \$ -                       | \$ -         | \$ 950                      | \$ 760          | \$ 950          | \$ 760         | (20) %                        |
| Notes payable             | 292                        | 277          | 1,245                       | 1,181           | 1,537           | 1,458          | (5)                           |
| Capital lease obligations | 59                         | 30           | 14                          | 7               | 73              | 37             | (49)                          |
| Total                     | <u>\$ 351</u>              | <u>\$307</u> | <u>\$2,209</u>              | <u>\$ 1,948</u> | <u>\$ 2,560</u> | <u>\$2,255</u> | <u>(12) %</u>                 |

#### Economic Factors and Next Year's Budgets and Rates

The above indicators were taken into account when adopting the General Fund budget for 2003. Amounts available for appropriation in the General Fund budget are \$8,317,639, an increase of \$273,691 over the final 2002 budget. Property taxes (\$9,840,870) (benefiting from the 2002 rate increases and increases in assessed valuations), charges for fees and services (\$9,873,963), and grant revenue (\$100,848) are expected to lead the increase. The County will use these increases to finance programs we currently offer.

Budgeted expenditures are expected to rise 5 percent to \$19,613,985. The largest increments are increased wages and cost-of-living adjustments of 2.5 percent based on agreements reached with the union. There are no major new programs or initiatives included in the 2003 budget.

If these estimates are realized, the County's net assets will remain level.

As for the County's business-type activities, we expect that the 2003 results will increase.

Effective July 1, 2002, the Nursing Home increased private pay rates by \$10 to \$170.00 per day for a semi-private room and \$185.00 per day for private rooms.

Effective August 1, 2002, Medicaid reimbursement rates increased from \$124.42 to \$125.04 per day.

#### Contacting the City's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Sullivan County Commissioners Office, 14 Main Street, Newport, NH 03773 or email [sucomm@sugar.river.net](mailto:sucomm@sugar.river.net).



## INDEPENDENT AUDITORS' REPORT

The Commissioners  
Sullivan County, New Hampshire

We have audited the accompanying basic financial statements of Sullivan County, New Hampshire (County) as of and for the year ended June 30, 2002, as listed in the accompanying table of contents. These basic financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of Sullivan County, New Hampshire as of June 30, 2002, and the results of its operations and the cash flows of its proprietary fund type for the year then ended, in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 2, 2002 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

As described in Note 1 to the basic financial statements, the County adopted the provisions of Governmental Accounting Standards Board Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*, Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—For State and Local Governments*, Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—For State and Local Governments: Omnibus*; and Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, as of July 1, 2001. This results in a change to the County's method of accounting for certain nonexchange revenues and a change in the format and content of the basic financial statements.

The Management's Discussion and Analysis and the other required supplementary information listed in the table of contents are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The additional supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Berry, Dunn, McNeil & Parker*

Lebanon, New Hampshire  
August 2, 2002

**SULLIVAN COUNTY, NEW HAMPSHIRE**

**Statement of Net Assets**

**June 30, 2002**

**ASSETS**

|                                                                           | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activities</u> | <u>Total</u>         |
|---------------------------------------------------------------------------|------------------------------------|-------------------------------------|----------------------|
| Cash                                                                      | \$ 2,249,423                       | \$ 200                              | \$ 2,249,623         |
| Accounts receivable, less allowances for<br>doubtful accounts of \$50,000 | -                                  | 692,405                             | 692,405              |
| Internal balances                                                         | 5,902,983                          | (5,902,983)                         | -                    |
| Due from other governments                                                | 11,856                             | -                                   | 11,856               |
| Inventories and prepaid expenses                                          | 121,139                            | 34,558                              | 155,697              |
| Restricted assets, cash                                                   | 1,773,333                          | 97,106                              | 1,870,439            |
| Capital assets, net (Note 4)                                              | <u>2,942,048</u>                   | <u>4,567,777</u>                    | <u>7,509,825</u>     |
| Total assets                                                              | \$ <u>13,000,782</u>               | \$ <u>(510,937)</u>                 | \$ <u>12,489,845</u> |

**LIABILITIES AND NET ASSETS (DEFICIT)**

|                                                 |                      |                     |                      |
|-------------------------------------------------|----------------------|---------------------|----------------------|
| Accounts payable                                | \$ 108,912           | \$ 157,300          | \$ 266,212           |
| Accrued liabilities                             | 1,721,025            | 188,637             | 1,909,662            |
| Due to other governments                        | 1,817,486            | -                   | 1,817,486            |
| Due to residents                                | -                    | 90,081              | 90,081               |
| Long-term liabilities (Note 6)                  |                      |                     |                      |
| Due within one year                             | 185,929              | 733,301             | 919,230              |
| Due in more than one year                       | <u>208,948</u>       | <u>1,460,779</u>    | <u>1,669,727</u>     |
| Total liabilities                               | <u>4,042,300</u>     | <u>2,630,098</u>    | <u>6,672,398</u>     |
| Commitment (Note 9)                             |                      |                     |                      |
| Net assets (deficit)                            |                      |                     |                      |
| Invested in capital assets, net of related debt | 2,616,975            | 2,619,693           | 5,236,668            |
| Restricted                                      |                      |                     |                      |
| Expendable                                      | 5,427                | 2,952               | 8,379                |
| Nonexpendable                                   | -                    | 4,073               | 4,073                |
| Unrestricted (deficit)                          | <u>6,336,080</u>     | <u>(5,767,753)</u>  | <u>568,327</u>       |
| Total net assets (deficit)                      | <u>8,958,482</u>     | <u>(3,141,035)</u>  | <u>5,817,447</u>     |
|                                                 | \$ <u>13,000,782</u> | \$ <u>(510,937)</u> | \$ <u>12,489,845</u> |

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The accompanying notes are an integral part of these basic financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

Statement of Activities

Year Ended June 30, 2002

|                                                               | Expenses      | Program Revenues     |                                    |                                  | Net (Expense) Revenue and Changes in Net Assets |                          |                |
|---------------------------------------------------------------|---------------|----------------------|------------------------------------|----------------------------------|-------------------------------------------------|--------------------------|----------------|
|                                                               |               | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities                         | Business-type Activities | Total          |
| Government activities                                         | \$ 4,517,871  | \$ -                 | \$ 173,226                         | \$ -                             | \$ (4,344,645)                                  | \$ -                     | \$ (4,344,645) |
| Public welfare                                                | 1,927,818     | 85,036               | -                                  | 14,055                           | (1,828,727)                                     | -                        | (1,828,727)    |
| Department of Corrections                                     | 589,055       | 354,225              | 93,952                             | -                                | (140,878)                                       | -                        | (140,878)      |
| Public safety                                                 | 398,238       | -                    | -                                  | -                                | (398,238)                                       | -                        | (398,238)      |
| General government                                            | 328,690       | -                    | -                                  | -                                | 108,702                                         | -                        | 108,702        |
| Registrar of Deeds                                            | 243,968       | 437,392              | -                                  | -                                | (243,968)                                       | -                        | (243,968)      |
| Commissioner's office                                         | 209,449       | -                    | -                                  | -                                | (209,449)                                       | -                        | (209,449)      |
| County attorney                                               | 169,034       | -                    | -                                  | -                                | (169,034)                                       | -                        | (169,034)      |
| Cooperative extension service                                 | 110,634       | -                    | -                                  | -                                | (110,634)                                       | -                        | (110,634)      |
| Interest on long-term liabilities                             | 8,494,757     | 876,653              | 267,178                            | 14,055                           | (7,336,871)                                     | -                        | (7,336,871)    |
| Total governmental activities                                 | 9,431,110     | 7,243,134            | 484,706                            | 59,920                           | -                                               | (1,643,350)              | (1,643,350)    |
| Business-type activities                                      |               |                      |                                    |                                  |                                                 |                          |                |
| Nursing home services                                         |               |                      |                                    |                                  | (7,336,871)                                     | (1,643,350)              | (8,980,221)    |
| Total primary government                                      | \$ 17,925,867 | \$ 8,119,787         | \$ 751,884                         | \$ 73,975                        |                                                 |                          |                |
| General revenues                                              |               |                      |                                    |                                  |                                                 |                          |                |
| Property taxes, levied for general purposes                   |               |                      |                                    |                                  | 10,884,326                                      | -                        | 10,884,326     |
| Interest income                                               |               |                      |                                    |                                  | 71,238                                          | -                        | 71,238         |
| Miscellaneous                                                 |               |                      |                                    |                                  | 47,083                                          | 122,217                  | 169,300        |
| Total general revenues                                        |               |                      |                                    |                                  | 11,002,647                                      | 122,217                  | 11,124,864     |
| Change in net assets (deficit)                                |               |                      |                                    |                                  | 3,665,776                                       | (1,521,133)              | 2,144,643      |
| Net assets (deficit), beginning of year, as previously stated |               |                      |                                    |                                  | 3,620,406                                       | (1,194,977)              | 2,425,429      |
| Prior period adjustment (Note 2)                              |               |                      |                                    |                                  | 1,672,300                                       | (424,925)                | 1,247,375      |
| Net assets (deficit), beginning of year, as restated          |               |                      |                                    |                                  | 5,292,706                                       | (1,619,902)              | 3,672,804      |
| Net assets (deficit), end of year                             |               |                      |                                    |                                  | \$ 8,958,482                                    | \$ (3,141,035)           | \$ 5,817,447   |

The accompanying notes are an integral part of these basic financial statements.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

**Balance Sheet - Governmental Funds**

**June 30, 2002**

|                            | <u>General</u>          | <u>Other<br/>Governmental</u> | <u>Total</u>             |
|----------------------------|-------------------------|-------------------------------|--------------------------|
| Cash                       | \$ 1,903,510            | \$ 340,486                    | \$ 2,243,996             |
| Due from other funds       | 5,461,309               | 441,674                       | 5,902,983                |
| Due from other governments | 11,856                  | -                             | 11,856                   |
| Prepaid expenses           | 121,139                 | -                             | 121,139                  |
| Restricted assets – cash   | <u>1,773,333</u>        | <u>-</u>                      | <u>1,773,333</u>         |
| <br>Total assets           | <br>\$ <u>9,271,147</u> | <br>\$ <u>782,160</u>         | <br>\$ <u>10,053,307</u> |

**LIABILITIES AND FUND BALANCES**

|                          |                  |                |                  |
|--------------------------|------------------|----------------|------------------|
| Liabilities              |                  |                |                  |
| Accounts payable         | \$ 108,167       | \$ 745         | \$ 108,912       |
| Accrued liabilities      | 1,721,025        | -              | 1,721,025        |
| Due to other governments | <u>1,523,201</u> | <u>294,285</u> | <u>1,817,486</u> |
| Total liabilities        | <u>3,352,393</u> | <u>295,030</u> | <u>3,647,423</u> |

Commitment (Note 9)

|                                         |                         |                       |                  |
|-----------------------------------------|-------------------------|-----------------------|------------------|
| Fund balances                           |                         |                       |                  |
| Reserved for prepaid expenses           | 121,139                 | -                     | 121,139          |
| Reserved for encumbrances               | 132,792                 | 4,421                 | 137,213          |
| Unreserved – undesignated               | <u>5,664,823</u>        | <u>482,709</u>        | <u>6,147,532</u> |
| Total fund balances                     | <u>5,918,754</u>        | <u>487,130</u>        | 6,405,884        |
| <br>Total liabilities and fund balances | <br>\$ <u>9,271,147</u> | <br>\$ <u>782,160</u> |                  |

Amounts reported for governmental activities in the statement of net assets are different because:

|                                                                                                                        |                  |
|------------------------------------------------------------------------------------------------------------------------|------------------|
| Expendable trust funds without a legally adopted budget are not included here                                          | 5,427            |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds | 2,942,048        |
| Certain liabilities are not due and payable in the current period and therefore are not reported in the funds          | <u>(394,877)</u> |

|                                       |                     |
|---------------------------------------|---------------------|
| Net assets of governmental activities | \$ <u>8,958,482</u> |
|---------------------------------------|---------------------|

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The accompanying notes are an integral part of these basic financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds

Year Ended June 30, 2002

|                                                        | General             | Other<br>Governmental | Total               |
|--------------------------------------------------------|---------------------|-----------------------|---------------------|
| Revenues                                               |                     |                       |                     |
| Taxes                                                  | \$ 9,718,720        | \$ -                  | \$ 9,718,720        |
| Fines and fees                                         | 56,641              | 437,392               | 494,033             |
| Grant revenue                                          | 41,055              | 93,952                | 135,007             |
| Charges for products and services                      | 102,863             | -                     | 102,863             |
| Intergovernmental                                      | 420,932             | -                     | 420,932             |
| Interest                                               | 68,521              | -                     | 68,521              |
| Miscellaneous                                          | <u>44,733</u>       | <u>-</u>              | <u>44,733</u>       |
| Total revenues                                         | <u>10,453,465</u>   | <u>531,344</u>        | <u>10,984,809</u>   |
| Expenditures                                           |                     |                       |                     |
| Current                                                |                     |                       |                     |
| Cooperative extension service                          | 167,022             | -                     | 167,022             |
| General government                                     | 333,640             | -                     | 333,640             |
| Register of Deeds                                      | -                   | 324,332               | 324,332             |
| County attorney                                        | 202,631             | -                     | 202,631             |
| Public safety                                          | 460,714             | -                     | 460,714             |
| Department of Corrections                              | 1,816,266           | -                     | 1,816,266           |
| Health and welfare                                     | 4,515,813           | -                     | 4,515,813           |
| Grant expenditures                                     | -                   | 93,952                | 93,952              |
| Commissioners' office                                  | 233,135             | -                     | 233,135             |
| Capital outlay                                         | 133,188             | -                     | 133,188             |
| Debt service                                           |                     |                       |                     |
| Principal retirement                                   | 95,941              | -                     | 95,941              |
| Interest and fiscal charges                            | <u>110,634</u>      | <u>-</u>              | <u>110,634</u>      |
| Total expenditures                                     | <u>8,068,984</u>    | <u>418,284</u>        | <u>8,487,268</u>    |
| Net change in fund balances                            | <u>2,384,481</u>    | <u>113,060</u>        | <u>2,497,541</u>    |
| Fund balances, beginning of year, as previously stated | 4,488,307           | 374,070               | 4,862,377           |
| Prior period adjustment (Note 2)                       | <u>(954,034)</u>    | <u>-</u>              | <u>(954,034)</u>    |
| Fund balances, beginning of year, as restated          | <u>3,534,273</u>    | <u>374,070</u>        | <u>3,908,343</u>    |
| Fund balances, end of year                             | \$ <u>5,918,754</u> | \$ <u>487,130</u>     | \$ <u>6,405,884</u> |

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The accompanying notes are an integral part of these basic financial statements.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

**Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities**

**Year Ended June 30, 2002**

|                                                                                                                                                                                                                                                                                                                                               |                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| Net change in fund balances – total governmental funds                                                                                                                                                                                                                                                                                        | \$ 2,497,541        |
| Amounts reported for governmental activities in the statement of activities<br>different because:                                                                                                                                                                                                                                             |                     |
| Governmental funds report capital outlays as expenditures; however,<br>in the statement of activities, the cost of these assets is allocated<br>over their estimated useful lives and reported as depreciation<br>expense. This is the amount by which depreciation (\$227,109)<br>exceeded capital outlays (\$133,188) in the current period | (93,921)            |
| Revenues in the statement of activities that do not provide current<br>financial resources are not reported as revenues in the funds                                                                                                                                                                                                          | 1,165,606           |
| Repayments of notes and leases are expenditures in the governmental<br>funds, but the repayment reduces long-term liabilities in the<br>statement of net assets                                                                                                                                                                               | 95,941              |
| Change in non-expendable trusts not included in budgetary<br>accounting                                                                                                                                                                                                                                                                       | <u>609</u>          |
| Change in net assets of governmental activities                                                                                                                                                                                                                                                                                               | <u>\$ 3,665,776</u> |

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The accompanying notes are an integral part of these basic financial statements.

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Balance Sheet – Proprietary Fund

June 30, 2002

### ASSETS

|                                                                       | <u>Enterprise Fund</u><br><u>Nursing Home</u> |
|-----------------------------------------------------------------------|-----------------------------------------------|
| Current assets                                                        |                                               |
| Cash                                                                  | \$ 200                                        |
| Accounts receivable, less allowance for doubtful accounts of \$57,398 | 692,405                                       |
| Inventory                                                             | <u>34,558</u>                                 |
| Total current assets                                                  | <u>727,163</u>                                |
| Noncurrent assets                                                     |                                               |
| Restricted assets – cash                                              | 97,106                                        |
| Buildings and improvements                                            | 7,480,610                                     |
| Equipment                                                             | 1,724,082                                     |
| Accumulated depreciation                                              | <u>(4,636,915)</u>                            |
| Total noncurrent assets                                               | <u>4,664,883</u>                              |
| Total assets                                                          | \$ <u>5,392,046</u>                           |

### LIABILITIES AND NET DEFICIT

|                                                 |                     |
|-------------------------------------------------|---------------------|
| Current liabilities                             |                     |
| Accounts payable                                | \$ 157,300          |
| Accrued liabilities                             | 188,637             |
| Compensated absences payable                    | 245,996             |
| Due to other funds                              | 5,902,983           |
| Bonds, notes, and leases payable                | <u>487,305</u>      |
| Total current liabilities                       | <u>6,982,221</u>    |
| Noncurrent liabilities                          |                     |
| Due to residents                                | 90,081              |
| Bonds, notes, and leases payable                | <u>1,460,779</u>    |
| Total noncurrent liabilities                    | <u>1,550,860</u>    |
| Total liabilities                               | <u>8,533,081</u>    |
| Commitment (Note 9)                             |                     |
| Net assets (deficit)                            |                     |
| Invested in capital assets, net of related debt | 2,619,693           |
| Restricted                                      |                     |
| Nonexpendable                                   | 4,073               |
| Expendable                                      | 2,952               |
| Unrestricted                                    | <u>(5,767,753)</u>  |
| Total net deficit                               | <u>(3,141,035)</u>  |
| Total liabilities and net deficit               | \$ <u>5,392,046</u> |

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The accompanying notes are an integral part of these basic financial statements.

SULLIVAN COUNTY, NEW HAMPSHIRE

Statement of Revenues, Expenses, and Changes in Net Assets (Deficit) - Proprietary Fund

Year Ended June 30, 2002

|                                                              | <u>Enterprise Fund</u><br><u>Nursing Home</u> |
|--------------------------------------------------------------|-----------------------------------------------|
| Operating revenues                                           |                                               |
| Charges for services – state welfare                         | \$ 5,569,582                                  |
| – private                                                    | 1,127,460                                     |
| Medicaid enhancement funds                                   | 484,706                                       |
| Meals reimbursement                                          | 419,248                                       |
| Miscellaneous                                                | <u>249,061</u>                                |
| Total operating revenues                                     | <u>7,850,057</u>                              |
| Operating expenses                                           |                                               |
| Personnel services                                           | 5,565,270                                     |
| Contractual services                                         | 534,811                                       |
| Supplies and office expenses                                 | 133,234                                       |
| Utilities                                                    | 319,264                                       |
| Depreciation                                                 | 330,429                                       |
| Payroll and other taxes                                      | 437,361                                       |
| Food                                                         | 421,648                                       |
| Repairs and maintenance                                      | 124,187                                       |
| Employee benefits                                            | 1,157,278                                     |
| Bad debts                                                    | 41,919                                        |
| Telephone                                                    | 17,382                                        |
| Miscellaneous                                                | 13,516                                        |
| Insurance                                                    | 65,819                                        |
| Medicine                                                     | <u>207,966</u>                                |
| Total operating expenses                                     | <u>9,370,084</u>                              |
| Operating loss                                               | (1,520,027)                                   |
| Interest expense                                             | (61,026)                                      |
| Grant revenue                                                | <u>59,920</u>                                 |
| Change in net deficit                                        | <u>(1,521,133)</u>                            |
| Net asset (deficit), beginning of year, as previously stated | (1,194,977)                                   |
| Prior period adjustment (Note 2)                             | <u>(424,925)</u>                              |
| Net asset (deficit), beginning of year, as restated          | <u>(1,619,902)</u>                            |
| Net asset (deficit), end of year                             | \$ <u>(3,141,035)</u>                         |

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The accompanying notes are an integral part of these basic financial statements.

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Statement of Cash Flows – Proprietary Fund

Year Ended June 30, 2002

|                                                                                      | <u>Enterprise Fund</u><br><u>Nursing Home</u> |
|--------------------------------------------------------------------------------------|-----------------------------------------------|
| Cash flows from operating activities                                                 |                                               |
| Receipts from other funds                                                            | \$ 1,657,007                                  |
| Receipts from customers                                                              | 6,719,338                                     |
| Receipts from interfund services provided                                            | 459,182                                       |
| Payments to suppliers                                                                | (2,347,000)                                   |
| Payments to employees                                                                | (6,722,548)                                   |
| Other receipts from State                                                            | 484,706                                       |
| Other receipts                                                                       | <u>208,985</u>                                |
| Net cash provided by operating activities                                            | <u>459,670</u>                                |
| Cash flows from capital and related financing activities                             |                                               |
| Capital contributions                                                                | 59,920                                        |
| Purchases of capital assets                                                          | (60,076)                                      |
| Principal paid on capital debt                                                       | (483,488)                                     |
| Proceeds from sale of capital assets                                                 | 85,000                                        |
| Payments for interest                                                                | <u>(61,026)</u>                               |
| Net cash used by capital and related financing activities                            | <u>(459,670)</u>                              |
| Net increase in cash                                                                 | -                                             |
| Cash, beginning of year                                                              | <u>200</u>                                    |
| Cash, end of year                                                                    | \$ <u>200</u>                                 |
| Non-cash investing, capital, and financing activities                                |                                               |
| Financing of construction in progress                                                | \$ 222,130                                    |
| Prior period restatement of capital assets                                           | 716,557                                       |
| Prior period restatement of long-term debt                                           | 292,086                                       |
| Reconciliation of operating loss to net cash provided by operating activities        |                                               |
| Operating loss                                                                       | \$ (1,520,027)                                |
| Adjustments to reconcile operating loss to net cash provided by operating activities |                                               |
| Depreciation expense                                                                 | 330,429                                       |
| Bad debt expense                                                                     | 41,919                                        |
| (Increase) decrease in                                                               |                                               |
| Accounts receivable                                                                  | (12,225)                                      |
| Restricted cash                                                                      | 40,584                                        |
| Increase (decrease) in                                                               |                                               |
| Accounts payable                                                                     | (37,433)                                      |
| Due to residents                                                                     | (40,584)                                      |
| Due to other funds                                                                   | <u>1,657,007</u>                              |
| Net cash provided by operating activities                                            | \$ <u>459,670</u>                             |

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The accompanying notes are an integral part of these basic financial statements.

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 1. Summary of Significant Accounting Policies

Sullivan County, New Hampshire (the County) was established in 1827 and operates under a County Commissioner/Delegation form of government. The County is responsible for the following facilities and services, as authorized by its charter: sheriff's department, nursing home, correctional facility, county farm and woodlands, registry of deeds, and general administrative services for the County.

The accounting policies of the County, as reflected in the accompanying basic financial statements, conform to generally accepted accounting principles applicable to governmental units. The County's reporting entity applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary Funds and similar component units apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989; unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. For Enterprise Funds, GASB Statement Nos. 20 and 34 provide the County the option of electing to apply FASB pronouncements issued after November 30, 1989. The County has elected not to apply those pronouncements. The more significant policies are discussed in subsequent subsections of this note. For the fiscal year ended June 30, 2002, the County early implemented the new financial reporting requirements of GASB Statement Nos. 33, 34, and 37, as well as Interpretation No. 6. As a result, an entirely new financial presentation format has been implemented.

#### A. Reporting Entity

Specific criteria are used in the determination of which funds are included in the basic financial statements of the County and in the definition of the County as a separate reporting entity from any other unit of government. These criteria are: (1) oversight responsibility, which addresses the extent of the governing authority of elected officials, (2) scope of public service which addresses the type of services provided in the geographic service area, and (3) the existence of any special financing relationships which exist between the County and other entities. Based on these criteria, there are no agencies or entities which should be combined with the basic financial statements of the County.

#### B. Basis of Presentation

##### Government-wide Financial Statements

The statement of net assets and statement of activities display information about the County as a whole. They include all funds of the County except for fiduciary funds. The statements distinguish between governmental and business-type activities. Governmental activities are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

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# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 1. Summary of Significant Accounting Policies (Continued)

#### **B. Basis of Presentation (Concluded)**

##### Fund Financial Statements

Fund financial statements of the County are organized on a fund basis, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance (deficit), revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the basic financial statements in this report, into two broad fund categories and four generic fund types, as follows:

##### Governmental Funds

###### General Fund

The General Fund is the primary operating fund of the County. It is used to account for all financial resources, except those legally or administratively required to be accounted for in other funds.

###### Special Revenue Fund

The Special Revenue Fund is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified services.

##### Proprietary Funds

###### Enterprise Fund

The Enterprise Fund is used to account for operations that are financed and operated in a manner similar to private business enterprises. As such, they are intended to be financed primarily through proceeds from their operations. The Enterprise Fund of the County consists of the Sullivan County Nursing Home (County Home).

###### Permanent Fund

The Permanent Fund is used to account for assets that have been designated by the contributor to be held in perpetuity, the income of which is to be used to support Enterprise Fund programs.

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# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 1. Summary of Significant Accounting Policies (Continued)

#### C. Measurement Focus and Basis of Accounting

##### Measurement Focus

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded, regardless of the measurement focus applied.

In the government-wide statement of net assets and the statement of activities, both governmental and business-like activities are presented using the economic resources measurement focus.

In the fund financial statements, the Governmental Funds utilize a current financial resources focus whereas the Proprietary Fund uses the economic resources measurement focus.

##### Economic Resources Focus

The accounting objectives of this focus are the determination of operating income, changes in net assets, financial position, and cash flows. All assets and liabilities (whether current or noncurrent) associated with Fund activities are reported. Fund equity is classified as net assets.

##### Current Financial Resources

Under this measurement focus, only current financial assets and liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances presents sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

##### Basis of Accounting

In the government-wide statement of net assets and statement of activities, both governmental and business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

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# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 1. Summary of Significant Accounting Policies (Continued)

#### C. Measurement Focus and Basis of Accounting (Concluded)

##### Basis of Accounting (Concluded)

In the fund financial statements, governmental funds and agency funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within 60 days after year end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

#### D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### E. County Budget and Budgetary Accounting

The County budgets revenues and expenditures/expenses for Governmental and Proprietary Funds. The County prepares its annual budget on a basis which is different from U.S. generally accepted accounting principles (GAAP basis). To provide a meaningful comparison of actual results with the budget, the Budgetary Comparison Schedules included in Schedules 1 and 4 are presented in accordance with the County's budget (budget basis). The major differences between the budget and GAAP bases are as follows:

- The budget recognizes as revenues (expenditures) surplus (deficits in) unrestricted funds brought forward from prior periods. GAAP records prior year surplus (deficit) in fund balances brought forward.
  - The budget expenses outlays for supplies and inventory of the Enterprise Fund when purchased. GAAP expenses these items when consumed.
-

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 1. Summary of Significant Accounting Policies (Continued)

#### E. County Budget and Budgetary Accounting (Continued)

- The budget expenses outlays for capital additions. GAAP capitalizes these outlays.
- The budget does not provide for depreciation of fixed assets. GAAP provides for depreciation of these assets.
- The budget expenses compensated absences when paid. GAAP expenses compensated absences when earned by employees.
- The budget recognizes proceeds from debt issuance as revenue and payments on debt and capital lease obligations as expenditures. For GAAP purposes, proceeds and payments on these obligations are recorded as increases and decreases in liabilities, as appropriate.
- The budget records cash received on sale of assets as revenue. GAAP records a gain or loss based on the cash, cost, and accumulated depreciation at the time of sale.
- The budget records expenditures for commitments to acquire goods or services not yet received. For GAAP purposes, these amounts are recorded as encumbrances (reserved fund balance).

#### Budgets

The County follows the following procedures establishing the budgetary data reflected in the general purpose financial statements:

Prior to May 1st, the County departments submit to the County Commissioners a proposed budget for the fiscal year commencing the following July 1. The budget includes proposed expenditures and the means of financing them.

Hearings are conducted by the County Commissioners prior to the County's budget meeting to discuss the proposed budget.

The budget is legally enacted by the County Delegation prior to September 1st.

Appropriations for certain projects and specific items not fully expended at the fiscal year-end are carried forward as continued appropriations to the new fiscal year in which they supplement the appropriations of that year.

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# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 1. Summary of Significant Accounting Policies (Continued)

#### E. County Budget and Budgetary Accounting (Concluded)

The budgets for all departments and operations of the County are prepared under the direction of the County Commissioners. Original appropriations are acted upon by the County Delegation vote.

A copy of the budget is published in the Annual Report of Sullivan County, New Hampshire.

In summary form, the approved budgets for the General, Other Governmental, and Proprietary Funds for the year ended June 30, 2002 were as follows:

|                       |                       |
|-----------------------|-----------------------|
| Budgeted revenue      | \$ 18,724,233         |
| Budgeted expenditures | <u>18,724,233</u>     |
| Budgeted surplus      | \$ <u>          -</u> |

#### F. Capital Assets

The accounting treatment over property, plant, and equipment (capital assets) depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

##### Government-wide Statements

In the government-wide financial statements, fixed assets are accounted for as capital assets. All fixed assets are valued at historical cost, or estimated historical cost if actual is unavailable, except for donated fixed assets which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible fixed assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation.

##### Fund Financial Statements

In the fund financial statements, fixed assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Fixed assets used in proprietary fund operations are accounted for the same as in the government-wide statements.

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 1. Summary of Significant Accounting Policies (Continued)

#### G. Fund Balances

Fund balances of Governmental and Proprietary Funds are classified in three separate categories. The categories, if applicable, and their general meanings, are as follows:

##### Reserved Fund Balance

Indicates that portion of fund equity which is generally not appropriable for expenditure or is legally segregated for specific purposes. Reserved fund balance is used to fund certain appropriations only after unreserved funds are depleted.

##### Unreserved – Designated Fund Balance

Indicates that portion of fund equity for which the County has made tentative plans.

##### Unreserved – Undesignated Fund Balance

Indicates that portion of fund equity which is available for appropriation and expenditure in future periods.

#### H. Revenues

##### Operating Revenues

Operating revenues in the Proprietary Fund are those that result from providing services. It also includes all revenue not related to capital and related financing, noncapital financing, or investing activities.

##### Grants

Revenues from federal, state, and other grants, designated for payment of specific County expenditures, are recognized in the governmental activities when the related expenditures are incurred.

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 1. Summary of Significant Accounting Policies (Continued)

#### H. Revenues (Concluded)

##### Property Taxes

Taxes are levied annually and are due by the first business day following December 17. After such date, interest is accrued until the date of payment. The County bills and collects the property taxes from each town within the County. In the fund financial statements, property taxes are recorded as revenue in the period levied to the extent they are collected within 60 days of year-end. Due to the immaterial amount of any additional property taxes receivable after the 60-day period, no additional accrual is made in the government-wide financial statements.

#### I. Compensated Absences

The County has an earned time program, combining traditional vacation, personal, holiday, and sick time benefits into one bank of earned time hours. Consequently, earned time, up to the maximum as specified by the program, is recorded as long-term debt in the government-wide statements. The current portion of this debt is estimated based on historical trends. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred.

#### J. Inventory

Only the Enterprise Fund records inventory which consists of linen and supplies. Inventory is recorded at cost.

#### K. Interfund Receivables and Payables

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. The amounts have been eliminated in the statement of net assets.

#### L. Restricted Cash

Restricted cash in the statement of net assets represents amounts that are not available for general use of the County.

The business-type activity funds represent amounts held on behalf of residents and restricted trust funds, income of which is to be used for specific activities at the Nursing Home.

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# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 1. Summary of Significant Accounting Policies (Concluded)

#### L. Restricted Cash (Concluded)

Within the governmental activity funds, \$1,523,201 represents advances recorded from New Hampshire Medicaid. These funds, although received, have not been released for use by the State. Accordingly, revenue has not been recognized and the funds have been segregated from operating cash. The remaining \$250,132 represents funds set aside to pay health coverage costs.

#### M. Due To/From Other Funds

Short-term amounts owed between funds are classified as "due to/from other funds." Transfers between funds are treated as operating transfers and are excluded from the results of operations of both Governmental and Proprietary Funds.

### 2. Prior Period Adjustments

In the prior year, several amounts that should have been expensed and reported as liabilities were encumbered in error. Accordingly, an adjustment of \$954,034 has been made to decrease the General Fund's fund balance as of July 1, 2001.

During the year, the County converted its fixed assets to a new system. Depreciation was recalculated using a half-year convention. Errors in depreciation reported in prior years amounted to \$404,925. Accordingly, proprietary fund balances have been reduced by \$404,925 as of July 1, 2002.

In prior years, a sewer construction project has been recorded by the County in the Enterprise Fund. In the current year when the construction project ended, a portion of the expenses, including principal payments on related debt, have been allocated to the General Fund based on use of the sewer line. Accordingly, an equal portion of the construction in progress and the sewer debt have been transferred to the General Fund as of the beginning of the year. This transfer has resulted in a \$20,000 decrease in the Enterprise Fund balance and an increase in the General Fund balance.

Other restatements of general fund balance represent amounts related to recording fixed assets and long-term debt in accordance with GASB 34.

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 2. Prior Period Adjustments (Concluded)

The following table summarizes the presentation of prior period adjustments in the basic financial statements:

|                                                             | Government-Wide<br>Financial Statements |                     | Fund Financial Statements |                          |
|-------------------------------------------------------------|-----------------------------------------|---------------------|---------------------------|--------------------------|
|                                                             | Governmental                            | Business-Type       | Governmental              | Proprietary              |
|                                                             | Activities                              | Activities          | Funds<br>General Fund     | Funds<br>Enterprise Fund |
| Adjustment of encumbrances                                  | \$ (954,034)                            | \$ -                | \$ (954,034)              | \$ -                     |
| Adjustment of accumulated depreciation                      | -                                       | (404,925)           | -                         | (404,925)                |
| Net transfer of construction in progress and related debt   | 20,000                                  | (20,000)            | -                         | -                        |
| Inclusion of long-term debt as of July 1, 2001              | (58,969)                                | -                   | -                         | -                        |
| Effect of recording fixed assets in accordance with GASB 34 | <u>2,665,303</u>                        | <u>-</u>            | <u>-</u>                  | <u>-</u>                 |
|                                                             | <u>\$ 1,672,300</u>                     | <u>\$ (424,925)</u> | <u>\$ (954,034)</u>       | <u>\$ (404,925)</u>      |

The effect of the above adjustments on prior year operations is as follows:

|                                    | Government-Wide<br>Financial Statements |               | Fund Financial Statements |                          |
|------------------------------------|-----------------------------------------|---------------|---------------------------|--------------------------|
|                                    | Governmental                            | Business-Type | Governmental              | Proprietary              |
|                                    | Activities                              | Activities    | Funds<br>General Fund     | Funds<br>Enterprise Fund |
| Increase in expenditures           | \$ 954,034                              | \$ -          | \$ 954,034                | \$ -                     |
| Increase in depreciation expense   | <u>200,971</u>                          | <u>-</u>      | <u>-</u>                  | <u>-</u>                 |
| Net increase in prior year expense | <u>\$ 1,155,005</u>                     | <u>\$ -</u>   | <u>\$ 954,034</u>         | <u>\$ -</u>              |

### 3. Cash

The cash deposits in the County's Funds, including restricted cash, at year-end consisted of the following:

|                                                                              | Carrying<br><u>Amount</u> | Bank<br><u>Balance</u> |
|------------------------------------------------------------------------------|---------------------------|------------------------|
| Insured (FDIC)                                                               | \$ 200,000                | \$ 200,000             |
| Uninsured, collateralized by U.S. Government and other short-term securities | 2,975,949                 | 2,975,949              |
| Uninsured, no collateral held                                                | <u>943,139</u>            | <u>1,008,686</u>       |
|                                                                              | <u>\$ 4,119,088</u>       | <u>\$ 4,184,635</u>    |

The above amount does not include petty cash funds of \$974.

**SULLIVAN COUNTY, NEW HAMPSHIRE**

**Notes to Basic Financial Statements**

**June 30, 2002**

**4. Capital Assets**

The changes in capital assets were as follows:

|                                                | <u>Balance</u><br><u>July 1, 2001</u> | <u>Additions</u>  | <u>Deletions</u>    | <u>Balance</u><br><u>June 30, 2002</u> |
|------------------------------------------------|---------------------------------------|-------------------|---------------------|----------------------------------------|
| Governmental activities                        |                                       |                   |                     |                                        |
| Capital assets not being depreciated           |                                       |                   |                     |                                        |
| Construction in progress                       | \$ 313,467                            | \$ 46,519         | \$ (359,986)        | \$ _____                               |
| Other capital assets                           |                                       |                   |                     |                                        |
| Land improvements                              | -                                     | 359,986           | -                   | 359,986                                |
| Building and improvements                      | 3,780,750                             | 54,933            | -                   | 3,835,683                              |
| Equipment and vehicles                         | <u>894,207</u>                        | <u>27,321</u>     | <u>-</u>            | <u>921,528</u>                         |
|                                                | <u>4,674,957</u>                      | <u>442,240</u>    | <u>-</u>            | <u>5,117,197</u>                       |
| Less accumulated depreciation                  |                                       |                   |                     |                                        |
| Land improvements                              | -                                     | 17,999            | -                   | 17,999                                 |
| Buildings and improvements                     | 1,416,510                             | 127,018           | -                   | 1,543,528                              |
| Equipment and vehicles                         | <u>531,529</u>                        | <u>82,093</u>     | <u>-</u>            | <u>613,622</u>                         |
| Total accumulated depreciation                 | <u>1,948,039</u>                      | <u>227,110</u>    | <u>-</u>            | <u>2,175,149</u>                       |
| Governmental activities capital assets,<br>net | \$ <u>3,040,385</u>                   | \$ <u>261,649</u> | \$ <u>(359,986)</u> | \$ <u>2,942,048</u>                    |

Depreciation expense was charged to governmental activities as follows:

|                                    |          |
|------------------------------------|----------|
| Governmental activities            |          |
| Registrar of Deeds                 | \$ 4,349 |
| Public safety/sheriff's department | 34,399   |
| Public welfare                     | 2,058    |
| County attorney                    | 6,818    |
| Department of Corrections          | 111,552  |
| Commissioner's office              | 10,833   |
| Cooperative extension service      | 2,012    |
| General government                 | 55,089   |

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 4. Capital Assets (Concluded)

|                                                  | Balance<br>July 1, 2001 | Additions           | Deletions             | Balance<br>June 30, 2002 |
|--------------------------------------------------|-------------------------|---------------------|-----------------------|--------------------------|
| Business-type activities                         |                         |                     |                       |                          |
| Capital assets not being depreciated             |                         |                     |                       |                          |
| Construction in progress                         | \$ 1,336,361            | \$ 198,315          | \$ (1,534,676)        | \$ -                     |
| Other capital assets                             |                         |                     |                       |                          |
| Buildings and improvements                       | 6,276,292               | 1,554,276           | (349,958)             | 7,480,610                |
| Equipment                                        | 1,576,964               | 40,476              | -                     | 1,617,440                |
| Vehicles                                         | 106,642                 | -                   | -                     | 106,642                  |
| Total other capital assets at<br>historical cost | <u>7,959,898</u>        | <u>1,594,752</u>    | <u>(349,958)</u>      | <u>9,204,692</u>         |
| Less accumulated depreciation for                |                         |                     |                       |                          |
| Buildings and improvements                       | 3,185,478               | 259,036             | (349,958)             | 3,094,556                |
| Equipment                                        | 1,391,204               | 60,123              | -                     | 1,451,327                |
| Vehicles                                         | 79,762                  | 11,270              | -                     | 91,032                   |
| Total accumulated depreciation                   | <u>4,656,444</u>        | <u>330,429</u>      | <u>(349,958)</u>      | <u>4,636,915</u>         |
| Other capital assets, net                        | <u>3,303,454</u>        | <u>1,264,323</u>    | -                     | <u>4,567,777</u>         |
| Business-type activities capital assets,<br>net  | \$ <u>4,639,815</u>     | \$ <u>1,462,638</u> | \$ <u>(1,534,676)</u> | \$ <u>4,567,777</u>      |

### 5. Short-Term Debt

The County issues tax anticipation notes in advance of County tax collections, depositing the proceeds in its General Fund. These notes are necessary because the County begins to incur operating expenses prior to the December 17 due date.

Short-term debt activity for the year ended June 30, 2002 was as follows:

|                        | Beginning<br>Balance | Issued       | Redeemed       | Ending<br>Balance |
|------------------------|----------------------|--------------|----------------|-------------------|
| Tax anticipation notes | \$ 1,000,000         | \$ 5,000,000 | \$ (6,000,000) | \$ -              |

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 6. Changes in Long-Term Debt

Long-term liability activity for the year ended June 30, 2002 was as follows:

|                                                                                                                                                                            | Balance<br>June 30,<br>2001 | Additions         | Reductions        | Balance<br>June 30,<br>2002 | Amounts<br>Due<br>Within<br>One Year |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|-------------------|-------------------|-----------------------------|--------------------------------------|
| Governmental activities                                                                                                                                                    |                             |                   |                   |                             |                                      |
| Notes and leases payable                                                                                                                                                   |                             |                   |                   |                             |                                      |
| Uncollateralized revolving fund sewer project loan, proceeds paid throughout the project. Payments of \$71,250 due annually through 2006, including interest at 1.19%      | \$ 292,087                  | \$ 52,105         | \$ 67,223         | \$ 276,969                  | \$ 68,021                            |
| Capital lease – sheriff's department                                                                                                                                       | 46,445                      |                   | 22,656            | 23,789                      | 23,789                               |
| Capital lease – cargo van                                                                                                                                                  | <u>12,524</u>               |                   | <u>6,062</u>      | <u>6,462</u>                | <u>6,462</u>                         |
| Total notes and leases payable                                                                                                                                             | 351,056                     | 52,105            | 95,941            | 307,220                     | 98,272                               |
| Other liabilities                                                                                                                                                          |                             |                   |                   |                             |                                      |
| Compensated absences payable                                                                                                                                               | <u>87,657</u>               | <u>150,981</u>    | <u>150,981</u>    | <u>87,657</u>               | <u>87,657</u>                        |
| Governmental activities long-term liabilities                                                                                                                              | \$ <u>438,713</u>           | \$ <u>203,086</u> | \$ <u>246,922</u> | \$ <u>394,877</u>           | \$ <u>185,929</u>                    |
| Business-type activities                                                                                                                                                   |                             |                   |                   |                             |                                      |
| Bonds, notes, and leases payable                                                                                                                                           |                             |                   |                   |                             |                                      |
| \$1,900,000 capital improvement bond (issue date July 20, 1995), principal due in annual installments of \$190,000 through 2006. Interest is payable semiannually at 5.25% | \$ 950,000                  | \$ -              | \$ 190,000        | \$ 760,000                  | \$ 190,000                           |
| Uncollateralized revolving fund sewer project loan, proceeds paid throughout the project. Payments of \$ 303,750 due annually through 2006, including interest at 1.19%    | 1,245,215                   | 222,130           | 286,581           | 1,180,764                   | 289,985                              |
| Capital lease – club wagon                                                                                                                                                 | <u>14,226</u>               | <u>-</u>          | <u>6,906</u>      | <u>7,320</u>                | <u>7,320</u>                         |
| Total bonds, notes, and leases payable                                                                                                                                     | 2,209,441                   | 222,130           | 483,487           | 1,948,084                   | 487,305                              |
| Other liabilities                                                                                                                                                          |                             |                   |                   |                             |                                      |
| Compensated absences                                                                                                                                                       | <u>245,996</u>              | <u>367,544</u>    | <u>367,544</u>    | <u>245,996</u>              | <u>245,996</u>                       |
|                                                                                                                                                                            | \$ <u>2,455,437</u>         | \$ <u>589,674</u> | \$ <u>851,031</u> | \$ <u>2,194,080</u>         | \$ <u>733,301</u>                    |

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 6. Changes in Long-Term Debt (Continued)

The capital improvement bonds are backed by the full faith and credit of Sullivan County.

Debt service requirements as of June 30, 2002 are as follows:

|      | Governmental Activities         |                 |                                            |                  |                     |                  |
|------|---------------------------------|-----------------|--------------------------------------------|------------------|---------------------|------------------|
|      | Cargo Van –<br>Capital Lease    |                 | Sheriff's Department –<br>Capital Lease    |                  | Sewer Project       |                  |
|      | <u>Principal</u>                | <u>Interest</u> | <u>Principal</u>                           | <u>Interest</u>  | <u>Principal</u>    | <u>Interest</u>  |
| 2003 | \$ 6,462                        | \$ 427          | \$ 23,789                                  | \$ 1,189         | \$ 68,021           | \$ 3,289         |
| 2004 | -                               | -               | -                                          | -                | 68,829              | 2,481            |
| 2005 | -                               | -               | -                                          | -                | 69,646              | 1,664            |
| 2006 | -                               | -               | -                                          | -                | 70,473              | 837              |
|      | <u>\$ 6,462</u>                 | <u>\$ 427</u>   | <u>\$ 23,789</u>                           | <u>\$ 1,189</u>  | <u>\$ 276,969</u>   | <u>\$ 8,271</u>  |
|      | Business-type Activities        |                 |                                            |                  |                     |                  |
|      | Nursing Home –<br>Capital Lease |                 | Capital Improvement<br>Bond – Nursing Home |                  | Sewer Project       |                  |
|      | <u>Principal</u>                | <u>Interest</u> | <u>Principal</u>                           | <u>Interest</u>  | <u>Principal</u>    | <u>Interest</u>  |
| 2003 | \$ 7,320                        | \$ 439          | \$ 190,000                                 | \$ 34,913        | \$ 289,985          | \$ 14,021        |
| 2004 | -                               | -               | 190,000                                    | 24,938           | 293,428             | 10,578           |
| 2005 | -                               | -               | 190,000                                    | 14,963           | 296,913             | 7,093            |
| 2006 | -                               | -               | 190,000                                    | 4,988            | 300,438             | 3,568            |
|      | <u>\$ 7,320</u>                 | <u>\$ 439</u>   | <u>\$ 760,000</u>                          | <u>\$ 79,802</u> | <u>\$ 1,180,764</u> | <u>\$ 35,260</u> |

Assets related to the County's capital leases are as follows:

|                           | <u>Governmental<br/>Activities</u> | <u>Business-type<br/>Activities</u> |
|---------------------------|------------------------------------|-------------------------------------|
| Cost included in vehicles | \$ 118,100                         | \$ 34,650                           |
| Accumulated depreciation  | <u>47,240</u>                      | <u>27,720</u>                       |
| Net book value            | <u>\$ 70,860</u>                   | <u>\$ 6,930</u>                     |

# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 6. Changes in Long-Term Debt (Concluded)

#### Operating Leases

The County has entered into a number of operating leases which contain cancellation provisions and are subject to annual appropriations. For the year ended June 30, 2002, rent expenditures approximated \$12,400 for all types of leases. These expenditures were made primarily from the General and Proprietary Funds.

### 7. Interfund Receivables and Payables

Interfund receivables and payables have been recorded in the statement of activities for amounts due between funds. Because operating cash is held by the General Fund, all accounts payable and receivable transactions have been recorded in that Fund, as well as transactions resulting from charges for services. The County does not segregate balances due to or from each fund, therefore, detail has not been provided here.

### 8. Taxes

Taxes were received from each of the following municipalities in the proportionate share as determined by the New Hampshire Department of Revenue Administration based on an equalized assessed evaluation:

| <u>Municipality</u> | <u>Percentage</u> | <u>Amount</u>        |
|---------------------|-------------------|----------------------|
| Acworth             | 2.1%              | \$ 224,071           |
| Charlestown         | 7.4               | 804,414              |
| Claremont           | 20.2              | 2,198,369            |
| Cornish             | 3.7               | 403,059              |
| Croydon             | 1.8               | 192,071              |
| Goshen              | 1.7               | 190,036              |
| Grantham            | 11.7              | 1,271,677            |
| Langdon             | 1.3               | 143,110              |
| Lempster            | 2.1               | 224,325              |
| Newport             | 10.7              | 1,163,313            |
| Plainfield          | 5.7               | 624,502              |
| Springfield         | 4.1               | 450,227              |
| Sunapee             | 20.6              | 2,243,880            |
| Unity               | 2.8               | 307,321              |
| Washington          | <u>4.1</u>        | <u>443,951</u>       |
|                     | <u>100.0%</u>     | <u>\$ 10,884,326</u> |

## SULLIVAN COUNTY, NEW HAMPSHIRE

### Notes to Basic Financial Statements

June 30, 2002

#### 9. Retirement System

##### Plan Description

The County contributes to the New Hampshire Retirement System (NHRS), a cost-sharing multiple-employer contributory defined benefit pension plan. NHRS provides service, disability, death, and vested retirement benefits to plan members and beneficiaries. NHRS is administered by a 13-member Board of Trustees. The Board of Trustees formulates administrative policies and procedures and authorizes benefit payments to members and their beneficiaries. The NHRS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the New Hampshire Retirement System, 4 Chenell Drive, Concord, NH 03301-8509 or by calling (603) 271-3351.

##### Funding Policy

Sheriff's deputies and correctional office plan members and all other employee plan members are required to contribute 9.3% and 5%, respectively, of their annual covered salary and the County is required to contribute at an actuarially determined rate. The current rate for sheriff's deputies and correctional officers is 5.33% of annual covered payroll. The current rate for all other employees is 4.14% of annual covered payroll. The contribution requirements of plan members are fixed by statute. The County's contributions to NHRS for the years ended June 30, 2002, 2001, and 2000 were \$225,751, \$220,186, and \$227,745, respectively, equal to the required contributions for each year.

#### 10. Significant Concentration

Approximately 77% of the residents of the Sullivan County Nursing Home served during 2001 were beneficiaries of the New Hampshire Medicaid program. Under this program, the provider is reimbursed for the care of qualified residents at specified interim contractual rates during the year.

Effective February 1, 1999, the New Hampshire Department of Health and Human Services implemented an acuity-based nursing facility reimbursement system. Providers of services to nursing care residents eligible for Medicaid benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on each facility's acuity and allowable cost incurred for its fiscal year ended in 1998. Base year allowable costs are subject to certain rate setting cost containment provisions of the New Hampshire Acuity-Based Nursing Facility Reimbursement Systems.

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# SULLIVAN COUNTY, NEW HAMPSHIRE

## Notes to Basic Financial Statements

June 30, 2002

### 10. Significant Concentration (Concluded)

The mix of revenues from residents and third-party payors for the year ended June 30, 2002 was as follows:

|          |             |
|----------|-------------|
| Medicaid | 77%         |
| Private  | 14          |
| Other    | <u>9</u>    |
|          | <u>100%</u> |

Due to the large concentration of residents who receive benefits from the Medicaid reimbursement program, the County is highly dependent upon regulatory authorities' establishing reimbursement rates that are adequate to sustain the Sullivan County Nursing Home's operations.

### 11. Risk Management

The County is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County and other municipalities and other qualified political subdivisions of New Hampshire are members of the New Hampshire Municipal Association Property-Liability Insurance Trust, Inc. (NHMA), a Trust organized to provide property and liability insurance coverage to its members. The County pays an annual premium to NHMA for its property and liability insurance coverage. The premium paid in 2001 was \$57,319. The insurance coverage includes \$500,000 for each and every covered property, crime, or liability that exceeds \$1,000. There are no unpaid contributions or claims submitted to the Trust for which the County has a partial obligation as of June 30, 2002.

Should there be a deficiency in NHMA Trust funds, NHMA has authority to make additional assessments of its members to meet its liabilities. As of June 30, 2002, NHMA has indicated it foresees no likelihood of an additional assessment for any of the past years. Effective July 1, 2002 the County has obtained alternate coverage.

### 12. Accrual for Self-funded Insurance

The County participates in the New Hampshire Municipal Association Health Insurance Trust Self-Funding Plus Program (Program) which provides medical health benefits to its eligible employees and their eligible dependents. The Program is self-funded and amounts collected from premiums, net of claims paid on behalf of participants, are maintained in a separate cash account and are reflected on the balance sheet as general fund "restricted cash". Claims relating to the year ended June 30, 2002, which have not been paid, have been recorded as a liability as of June 30, 2002. The County is insured above a stop-loss amount of \$138,000 on individual and aggregate claims as of June 30, 2002.

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SULLIVAN COUNTY, NEW HAMPSHIRE

Notes to Basic Financial Statements

June 30, 2002

13. Enterprise Fund Deficit

Losses incurred by the Nursing Home and the resulting deficit of fund balance will be supported by tax revenues recorded in the General Fund.

[illegible]

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**SULLIVAN COUNTY, NEW HAMPSHIRE**

**Schedule 1  
(Concluded)**

**Note to Budgetary Comparison Schedules**

**Year Ended June 30, 2002**

An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with GAAP follows:

|                                                                                                                                                                                                                             | General<br><u>Fund</u> | Other<br>Governmental<br><u>Fund</u> | <u>Total</u>        |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|--------------------------------------|---------------------|
| Excess of revenues over expenditures –<br>budget basis                                                                                                                                                                      | \$ 2,583,870           | \$ 114,223                           | \$ 2,698,093        |
| Prior year surplus is a budgetary resource<br>but are not revenues for financial reporting<br>purposes                                                                                                                      | (174,350)              | -                                    | (174,350)           |
| Encumbrances for supplies and services<br>ordered but not received are reported in the<br>year the order is placed for budgetary purposes,<br>and in the year the supplies are received for<br>financial reporting purposes | <u>(25,039)</u>        | <u>(1,163)</u>                       | <u>(26,202)</u>     |
| Excess of revenues over expenditures –<br>modified accrual basis                                                                                                                                                            | \$ <u>2,384,481</u>    | \$ <u>113,060</u>                    | \$ <u>2,497,541</u> |

## Combining Statement of Net Assets – Other Governmental Funds

June 30, 2002

|                                    | Expendable<br>Trust<br><u>Fund</u> | Registry<br>of Deeds | Sheriff's<br><u>Grants</u> | <u>Total</u>      |
|------------------------------------|------------------------------------|----------------------|----------------------------|-------------------|
| <b>ASSETS</b>                      |                                    |                      |                            |                   |
| Cash                               | \$ 5,427                           | \$ 340,486           | \$ -                       | \$ 345,913        |
| Due from other funds               | -                                  | 441,674              | -                          | 441,674           |
| Capital assets, net                | <u>-</u>                           | <u>17,853</u>        | <u>-</u>                   | <u>17,853</u>     |
| Total assets                       | \$ <u>5,427</u>                    | \$ <u>800,013</u>    | \$ <u>-</u>                | \$ <u>805,440</u> |
| <b>LIABILITIES AND FUND EQUITY</b> |                                    |                      |                            |                   |
| Liabilities                        |                                    |                      |                            |                   |
| Accounts payable                   | \$ -                               | \$ 745               | \$ -                       | \$ 745            |
| Due to other governments           | -                                  | 294,285              | -                          | 294,285           |
| Accrued liabilities                | <u>-</u>                           | <u>10,704</u>        | <u>-</u>                   | <u>10,704</u>     |
| Total liabilities                  | <u>-</u>                           | <u>305,734</u>       | <u>-</u>                   | <u>305,734</u>    |
| Fund equity                        |                                    |                      |                            |                   |
| Reserve for encumbrances           | -                                  | 4,421                | -                          | 4,421             |
| Undesignated                       | <u>5,427</u>                       | <u>489,858</u>       | <u>-</u>                   | <u>495,285</u>    |
| Total fund equity                  | <u>5,427</u>                       | <u>494,279</u>       | <u>-</u>                   | <u>499,706</u>    |
| Total liabilities and fund equity  | \$ <u>5,427</u>                    | \$ <u>800,013</u>    | \$ <u>-</u>                | \$ <u>805,440</u> |

## Combining Statement of Activities – Other Governmental Funds

Year Ended June 30, 2002

|                                      | Expendable<br>Trust<br>Fund | Registry<br>of Deeds | Sheriff's<br>Grants | Total             |
|--------------------------------------|-----------------------------|----------------------|---------------------|-------------------|
| Revenue                              |                             |                      |                     |                   |
| Fines and fees                       | \$ -                        | \$ 437,392           | \$ -                | \$ 437,392        |
| Other income                         | 10,119                      | -                    | -                   | 10,119            |
| Grant revenue                        | -                           | -                    | <u>93,952</u>       | <u>93,952</u>     |
| Total revenue                        | <u>10,119</u>               | <u>437,392</u>       | <u>93,952</u>       | <u>541,463</u>    |
| Expenditures                         |                             |                      |                     |                   |
| Current                              |                             |                      |                     |                   |
| Grant expenditures                   | -                           | -                    | 93,952              | 93,952            |
| General government                   | <u>9,510</u>                | <u>329,820</u>       | <u>-</u>            | <u>339,330</u>    |
| Total expenditures                   | <u>9,510</u>                | <u>329,820</u>       | <u>93,952</u>       | <u>433,282</u>    |
| Excess of revenues over expenditures | \$ <u>609</u>               | \$ <u>107,572</u>    | \$ <u>-</u>         | \$ <u>108,181</u> |

## Budgetary Comparison Schedule – Proprietary Fund

Year Ended June 30, 2002

|                           | Budgeted Amounts      |                       | Actual<br>(Budgetary<br>Basis) | Variance<br>Favorable<br>(Unfavorable) |
|---------------------------|-----------------------|-----------------------|--------------------------------|----------------------------------------|
|                           | Original              | Final                 |                                |                                        |
| Revenues                  |                       |                       |                                |                                        |
| Residents' fees           |                       |                       |                                |                                        |
| State welfare             | \$ 5,520,595          | \$ 5,520,595          | \$ 5,569,582                   | \$ 48,987                              |
| Private                   | 1,242,215             | 1,242,215             | 1,127,460                      | (114,755)                              |
| Proportionment share fund | 520,004               | 520,004               | 484,706                        | (35,298)                               |
| Meals reimbursement       | 390,093               | 390,093               | 419,248                        | 29,155                                 |
| Insurance refunds         | 73,965                | 73,965                | 34,673                         | (39,292)                               |
| Laundry income            | 63,112                | 63,112                | 55,192                         | (7,920)                                |
| Grants                    | 61,589                | 61,589                | 59,920                         | (1,669)                                |
| Administrative services   | 45,240                | 45,240                | 39,934                         | (5,306)                                |
| Cafeteria                 | 19,800                | 19,800                | 15,916                         | (3,884)                                |
| Rent income               | 19,200                | 19,200                | 16,808                         | (2,392)                                |
| Respite care              | 7,100                 | 7,100                 | 15,660                         | 8,560                                  |
| Miscellaneous income      | 5,000                 | 5,000                 | 70,878                         | 65,878                                 |
| Total revenues            | <u>7,967,913</u>      | <u>7,967,913</u>      | <u>7,909,977</u>               | <u>(57,936)</u>                        |
| Expenses                  |                       |                       |                                |                                        |
| Administration            | 356,547               | 372,184               | 384,672                        | (12,488)                               |
| Human resources           | 107,016               | 107,020               | 101,789                        | 5,231                                  |
| Dietary                   | 1,250,464             | 1,284,889             | 1,266,239                      | 18,650                                 |
| Nursing care              | 5,624,847             | 5,611,727             | 5,462,193                      | 149,534                                |
| Operation of plant        | 707,355               | 716,169               | 677,166                        | 39,003                                 |
| Housekeeping              | 493,872               | 510,669               | 490,824                        | 19,845                                 |
| Laundry and linen         | 280,808               | 297,454               | 289,891                        | 7,563                                  |
| Physician and pharmacy    | 18,600                | 18,600                | 8,312                          | 10,288                                 |
| Special services          | 35,772                | 35,772                | 34,216                         | 1,556                                  |
| Social services           | 93,245                | 93,371                | 91,352                         | 2,019                                  |
| Therapy                   | 303,816               | 281,514               | 243,310                        | 38,204                                 |
| Interest                  | 90,193                | 68,244                | 61,025                         | 7,219                                  |
| Principal – bonded debt   | 478,670               | 490,171               | 476,582                        | 13,589                                 |
| Capital outlay            | 60,289                | 55,524                | 52,947                         | 2,577                                  |
| Total expenses            | <u>9,901,494</u>      | <u>9,943,308</u>      | <u>9,640,518</u>               | <u>302,790</u>                         |
| Decrease in net assets    | \$ <u>(1,933,582)</u> | \$ <u>(1,975,395)</u> | \$ <u>(1,730,541)</u>          | \$ <u>244,854</u>                      |

Adjustments necessary to convert the results of operations for the year to a GAAP basis from budget basis are as follows:

|                                                      |                       |
|------------------------------------------------------|-----------------------|
| Decrease in net assets, budgetary basis              | \$ (1,730,541)        |
| Long-term debt payment not recognized as expenditure | 476,582               |
| Capital outlays not recognized as expenditure        | 52,094                |
| Depreciation                                         | (330,429)             |
| Encumbrances                                         | <u>11,161</u>         |
| Decrease in net assets, GAAP basis                   | \$ <u>(1,521,133)</u> |



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

The Commissioners  
Sullivan County, New Hampshire

We have audited the basic financial statements of Sullivan County, New Hampshire (County) as of and for the year ended June 30, 2002, and have issued our report thereon dated August 2, 2002. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the basic financial statements. The reportable conditions are described in the following paragraphs.

### **Purchasing System**

In the County's current purchase order (PO) system, PO's are routinely generated and approved after the items have been purchased and/or received. PO's for unencumbered items (those that are expensed immediately) are not numerically tracked, and no reliable system exists to account for outstanding and unrecorded PO's. Currently, there is not a second review of printed checks against the check manifest or invoices before they are sealed in envelopes and no second signature is required for checks over a specific dollar amount. These procedures represent controls that could be in place to provide segregation of duties in the disbursement system. Segregation of duties in any reporting process ensures that any one individual is not responsible for all aspects of a transaction. Segregation of duties provides protection for the County and its employees should an unintentional misstatement be recorded.

We understand that management has revised the PO system whereby a PO must be generated and approved before items may be purchased. This system is being implemented at the Nursing Home, with other departments to follow suit. We strongly recommend that all departments adopt this policy to ensure proper control and authorization over purchases. We also recommend assigning purchase order numbers to PO's for unencumbered items to ensure that management is aware of all outstanding obligations at any point during the year. In addition, we recommend an appropriate individual review the check-run against both the manifest and related invoices to ensure proper control over the check writing process. A second-signature policy should also be adopted for checks over a pre-determined dollar amount.

### **Revenue Recognition**

While documenting the County's internal control system, we noted a lack of segregation of duties in the recording of revenues from elected officials. Because elected officials are not employees of the County, they manage the operation of their position independently of other County departments.

During the reporting period, the elected officials oversee the collection of revenues in their department, including cash collections, billing (if applicable), and bank reconciliation. At the end of the month, the revenues are reported to the administrative office for inclusion in the records of the County. Management of the County has no process for reconciling the amounts provided. Since the elected officials who are collecting revenues record them in a system designed for their position, we recommend that this revenue report be provided to the County when cash receipts are deposited. Instituting this procedure will allow management of the County to reconcile revenues with cash receipts.

### **Commissions Revenue**

The DOC receives a commission check from Verizon and AT&T based upon phone usage by the inmates. The DOC deposits the commission check into the DOC Commission Fund, and sends a check for 50 percent of the telephone commissions received to the Commissioner's office. The Commissioner's office records revenue for the 50% received; however, the remaining telephone commissions deposited in the commission fund are not recorded as revenue, nor are the withdrawals for expenditures reported as expenses. In addition, the commission cash account is not reported in the G/L.

We recommend the Commission check be sent directly to the commissioner's office, and the check register for the commission fund be maintained by a separate individual in the Commissioner's office. We recommend bank reconciliations for this fund be performed by an individual separate from the cash receipts function in the Commissioner's office, and the fund be reported as an asset of the general fund. We recommend implementing a purchase order system for DOC expenditures from this fund. This process will facilitate the segregation of cash receipts and revenue reporting, and help ensure more accurate reporting of revenue and expenditures.

#### Accounts Receivable And Resident Revenue

While performing our audit procedures, we noted a variance between the accounts receivable detail maintained at the nursing home and the general ledger maintained in the County's records. Through analytical testing, we also noted variances between the expected revenue based on patient days as maintained at the nursing home and the general ledger. Upon further investigation, the variances were due to mispostings during the year and potential missed revenue due to the manual billing process. The reconciliation process that was in effect related to accounts receivable did not detect the variances.

We recommend that management institute procedures to be performed on a monthly basis that will compare and reconcile information as collected at the nursing home to information recorded in the general ledger of the County. Ensuring that this information is correct is critical to ensuring the accuracy of the financial statements.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness. We also noted other matters involving the internal control over financial reporting, which we have reported to management of the County in a separate letter dated August 2, 2002.

This report is intended solely for the information and use of Sullivan County Commissioners and management and is not intended to be and should not be used by anyone other than these specified parties.

*Berry, Dunn, McNeil & Parker*

Lebanon, New Hampshire  
August 2, 2002

To the Commissioners of  
Sullivan County, New Hampshire

In planning and performing our audit of the basic financial statements of Sullivan County, New Hampshire (County) for the year ended June 30, 2002, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the basic financial statements and not to provide assurance on the internal control. However, we noted certain matters involving internal controls and operations that we consider to be reportable conditions under the standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal controls that, in our judgment, could adversely affect the County's ability to record, process, summarize, and report financial data consistent with the assertions of management in the basic financial statements.

Our consideration of internal controls was for the limited purpose described in the preceding paragraph and would not necessarily disclose all matters that might be reportable conditions. In addition, because of the inherent limitations in internal controls, errors or irregularities may occur and not be detected.

During our audit, we noted the following reportable conditions and other observations which we summarize for management's consideration.

## **PURCHASING SYSTEM**

In the County's current purchase order (PO) system, PO's are routinely generated and approved after the items have been purchased and/or received. PO's for unencumbered items (those that are expensed immediately) are not numerically tracked, and no reliable system exists to account for outstanding and unrecorded PO's. Currently, there is not a second review of printed checks against the check manifest or invoices before they are sealed in envelopes and no second signature is required for checks over a specific dollar amount. These procedures represents controls that could be in place to provide segregation of duties in the disbursement system. Segregation of duties in any reporting process ensures that any one individual is not responsible for all aspects of a transaction. Segregation of duties provides protection for the County and its employees should an unintentional misstatement be recorded.

We understand that management has revised the PO system whereby a PO must be generated and approved before items may be purchased. This system is being implemented at the Nursing Home, with other departments to follow suit. We strongly recommend that all departments adopt this policy to ensure proper control and authorization over purchases. We also recommend assigning purchase order numbers to PO's for unencumbered items to ensure that management is aware of all outstanding obligations at any point during the year. In addition, we recommend an appropriate individual review the check-run against both the manifest and related invoices to ensure proper control over the check writing process. A second-signature policy should also be adopted for checks over a pre-determined dollar amount.

## **REVENUE RECOGNITION**

While documenting the County's internal control system, we noted a lack of segregation of duties in the recording of revenues from elected officials. Because elected officials are not employees of the County, they manage the operation of their position independently of other County departments.

During the reporting period, the elected officials oversee the collection of revenues in their department, including cash collections, billing (if applicable), and bank reconciliation. At the end of the month, the revenues are reported to the administrative office for inclusion in the records of the County. Management of the County has no process for reconciling the amounts provided. Since the elected officials who are collecting revenues record them in a system designed for their position, we recommend that this revenue report be provided to the County when cash receipts are deposited. Instituting this procedure will allow management of the County to reconcile revenues with cash receipts.

## **COMMISSIONS REVENUE**

The DOC receives a commission check from Verizon and AT&T based upon phone usage by the inmates. The DOC deposits the commission check into the DOC Commission Fund, and sends a check for 50% of the telephone commissions received to the Commissioner's office. The Commissioner's office records revenue for the 50% received; however, the remaining telephone commissions deposited in the commission fund are not recorded as revenue, nor are the withdrawals for expenditures reported as expenses. In addition, the commission cash account is not reported in the G/L.

We recommend the Commission check be sent directly to the commissioner's office, and the check register for the commission fund be maintained by a separate individual in the Commissioner's office. We recommend bank reconciliations for this fund be performed by an individual separate from the cash receipts function in the Commissioner's office, and the fund be reported as an asset of the general fund. We recommend implementing a purchase order system for DOC expenditures from this fund. This process will facilitate the segregation of cash receipts and revenue reporting, and help ensure more accurate reporting of revenue and expenditures.

## **ACCOUNTS RECEIVABLE AND RESIDENT REVENUE**

While performing our audit procedures, we noted a variance between the accounts receivable detail maintained at the nursing home and the general ledger maintained in the County's records. Through analytical testing, we also noted variances between the expected revenue based on patient days as maintained at the nursing home and the general ledger. Upon further investigation, the variances were due to mispostings during the year and potential missed revenue due to the manual billing process. The reconciliation process that was in effect related to accounts receivable did not detect the variances.

We recommend that management institute procedures to be performed on a monthly basis that will compare and reconcile information as collected at the nursing home to information recorded in the general ledger of the County. Ensuring that this information is correct is critical to ensuring the accuracy of the financial statements.

## **ENCUMBRANCE ACCOUNTING**

While performing our audit procedures, we noted a lack of information regarding encumbrance accounting.

Budgetary accounting requires that goods or services that have been ordered or contracted for during the budget period be expensed against the appropriate budget. Therefore, when goods or services

have been ordered but not received as of the end of the year, an encumbrance is recorded to restrict that portion of the County's fund balance.

Accrual accounting requires that expenses be recognized when incurred. Therefore an encumbrance is not an expense for accrual financial statements.

Any good or service that has been received before the end of the year is an expenditure for both budgetary and accrual accounting, regardless of whether an invoice has been received. These items should be recorded as accruals, a liability of the County.

In order to comply with proper accounting and cutoff procedures, we recommend the following:

- If a good or service has been ordered or contracted for before the end of the year, an encumbrance should be recorded to recognize the expenditure against the budget it was appropriated for.
- If a good or service has been received during the year, but an invoice has not been received, an accrual should be recorded.
- If a good or service has not been ordered or contracted prior to the last day of the year, no encumbrance or accrual should be made. Unexpended funds then roll into the prior year deficit or surplus in the next budget year.

### **CREDIT BALANCES AND ABANDONED PROPERTY**

During our audit, we noted Medicaid credit balance accounts at the nursing home and old checks written by the County that were being written off from the County's books. The County is required to notify the State of any credit balance in a patient account that is the result of an overpayment from Medicaid funds, in order to arrange for remittance to the State.

We understand that management has made an effort to resolve the Medicaid credit balances. With respect to patient credit balances and outstanding checks, we recommend that management consider the abandoned property laws of the State of New Hampshire. These balances may need to be remitted as abandoned property to the State. We also recommend that management obtain the legal advice of the County Attorney to ensure the County is complying with State laws.

### **HEALTH INSURANCE CASH ACCOUNT**

The County maintains a cash reserve in a separate bank account for the purpose of paying health insurance claims. Management's desire is to be able to track the total of interest income that has been earned on this account throughout its duration. This has been done through the use of two general ledger

accounts. During the year, interest as it was earned on the account was posted to both the main cash general ledger account and the accumulated interest account, resulting in the overstatement of cash.

We recommend that going forward, management only post interest earned to the accumulated interest general ledger account. Both general ledger accounts then should be added together to be reconciled to the bank statement each month.

**FIXED ASSETS**

While performing our audit procedures for fixed assets, we noted a number of improvements required in the tracking of the County’s fixed assets.

There are currently a number of fixed assets included in the detail of the County’s assets that have been potentially replaced or retired that are currently unidentifiable by management. A number of assets were assigned useful lives that were inconsistent with other similar assets and published guidelines.

We recommend that management carefully review the detail of the fixed assets recorded on the County’s books to identify any significant assets that are no longer held. We also recommend that descriptions given to new assets be created in enough detail to provide useful information to future users.

We have provided management with a guide to assigning estimated useful lives. We recommend that management review lives assigned to current assets and make changes as needed and use this guide for future purchases.

Implementing these procedures will help ensure an accurate record of the County’s assets at any point in time.

**PRIOR YEAR COMMENTS**

Resident Cash – In the prior year we noted a lack of regular reconciliation of cash maintained on behalf of the residents of the nursing home. Reconciliation of these accounts has been done consistently throughout the year. We recommend to management that the process be further improved by reconciling the checkbook to the long-term care system prior to reconciling to the bank statement. This will provide a more efficient reconciliation and flow of information.

Accounts Receivable Aging – Management has addressed and continues to monitor.

Operating Losses – Management is addressing through a nursing home study committee.

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This report is intended solely for the information and use of the Commissioners of Sullivan County, management, and others within the administration and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank the entire staff of Sullivan County for their assistance and courtesies extended to us during the audit of the County.

*Berry, Dunn, McNeil & Parker*

Lebanon, New Hampshire  
August 2, 2002









